



Sustainability
Report 2024

Ogni giorno,
unisce l'**Italia**

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Letter to stakeholders

Dear stakeholders,

In 2023, SUSA published its first Sustainability Brochure - referring to 2022 data – which illustrated our stern commitment towards sustainability issues. Subsequently, in 2024 – with reference to 2023 – the first Sustainability Report was published. This document constitutes the publication of the Sustainability Report – with reference to 2024 – and represents the natural continuation of the commitment undertaken by the Company on the path of Sustainability.

The Company thus intends to renew and strengthen its engagement and transparency towards all stakeholders with respect to Environmental, Social and Governance (hereinafter ESG) issues, which SUSA increasingly seeks to make the foundation of its growth drivers and which represent the central focus of our work.

To assure a systematic development of the activities linked to these topics, we have confirmed a set of strategies comprising programmed, subsequent, and well-defined phases to be articulated into specific and fine-grained objectives.

Concerning the **Environmental** field, our target is to reach **Net Zero emissions by 2050**, since our sector is responsible for a significant share of GHG emissions and environmental impacts linked to energy consumption, resource use and product-related pollution. The course of action chosen in these regards also needs to account for our overarching business strategy, which in turn needs to address and, to an extent, foresee the structural changes of the global landscape, for these could radically alter the balance between Scope 1, 2 and 3 emissions and consequently determine changes to the strategy itself.

Regardless, SUSA will pursue its commitment towards reducing the emissions of our operational sites (through installing photovoltaic plants, LED Relamping, energy-efficient improvements) and we will continue applying environmental criteria to the selection of transporters, while making such criteria increasingly strict towards the reduction of environmental impacts.

Within the **Social** scope, SUSA focused on the development of initiatives aimed at improving the well-being of our employees, with the objective of attracting new talent, including sustainability professionals, which will assume a key role going forward. By 2030, we aim at developing an efficient minimum requirements selection grid, learning plans for all relevant positions within the operation, evaluation tools aimed at assessing entry gaps (consequently allowing to build dedicated learning plans) and independent evaluation tools designed to periodically assess employee performance based solely on professionalism, with the option to thus develop career plans.

Within this framework we also plan on developing procedures dedicated to make extended periods of professional leave easier for our employees, a key element both for parental leave and for those who wish to undertake sabbatical leaves, which are a useful tool for our employees to enrich their background and experience.

SUSA is also approaching the theme of **Governance** by following a well-defined path, aiming at creating, through our work, both economic and social value. This will allow us to increase the confidence of all our stakeholders, as they will be able to perceive the operation as a solid and trustworthy player, which is key when pursuing sustainability objectives. To ensure this outcome, SUSA set the goal to **restructure the company within 2030**, dividing the ownership of the operational management through a transitional period set to start in 2025. This will allow us to simplify the overall management of the company, so that the operational side can focus on defining and pursuing balanced sustainability objectives.

In line with what is reported by the Sustainability Brochure 2022, SUSA confirms every day that the results we already achieved represent a starting point, not the finishing line. We strongly believe in this project and trust that the urge to create something which looks to the future of everyone is strong enough to convince people to make an extra effort. Our goal is therefore to enable our children and future generations to find in SUSA a reality that respects the context in which it operates and aims to provide opportunities for growth and development.

Flavio Cecchetti
President

Pierluigi Cardoni
General Manager

Highlights 2024



Environmental

- **ISO 14001 certified**
- **~20% of energy purchased from renewable sources** in 2024
- **+10% of energy produced by photovoltaic plants** compared to 2023
- **-5% of total waste generated** compared to 2023
- **99.8% of the waste generated was successfully sent to recycling** in 2024
- **100% operating suppliers evaluated according to environmental criteria** in 2024



Social

- **528 employees** (+5% compared to 2023), of which **92% under permanent contract** in 2024
- **62 new hires** in 2024, of which **44% belong to protected categories**
- **7,775 hours of training** provided in 2024
- **0 cases of substantiated complaints** received concerning **breaches of customer privacy** and **0 cases of identified leaks, thefts, or losses of customer data**



Governance

- **ISO 9001 certified**
- **231 million euros of generated economic value** in 2024 (+6% compared to 2023)
- **0 confirmed corruption incidents** in 2024
- **0 significant cases of non-compliance with laws and regulations** in 2024
- **0 legal actions** related to **anticompetitive behavior, trust activities and monopoly practices** in 2024

1. Methodological note

This document represents the second edition of the **Sustainability Report of SUSA S.p.A.** (hereinafter also "the Company" or "SUSA") prepared with the aim of transparently communicating the Company's sustainability strategies and performance in the environmental, social and governance (ESG) areas for the 2024 financial year (from January 1° to December 31).

To provide a complete, clear and comparable reporting of information, this document has been prepared according to the **GRI Standards 2021** "in accordance" option, defined by the Global Reporting Initiative (GRI) and identified as an internationally recognized framework.

The scope of reporting for the economic, environmental and social data and information refers exclusively to SUSA S.p.A. Any specifications and exceptions to this scope are clearly reported in the relevant sections of the report.

For the purposes of preparing the Sustainability Report, the contents of this document have been selected on the basis of the results of the update of the materiality analysis carried out according to the indications of the GRI Sustainability Reporting Standard (in particular the "GRI 3: Material Issues, 2021 version"), which made it possible to identify the relevant aspects, so-called "material", for SUSA S.p.A. and its *stakeholders*. The Report illustrates the activities carried out, the goals achieved and the future objectives with a view to sustainable development, providing both qualitative and quantitative information relating to the ESG issues considered significant. The results of the analysis reflect the impacts SUSA has on the economy, the environment and people, including human rights. For further details on the material issues identified, please refer to the paragraph "Material issues for SUSA" of this document.

Detailed information regarding the indicators reported is provided in the table found the section "GRI Content Index". To enable the data to be compared correctly, the quantitative data referring to the previous two-year period (2022-2023) have been included. If estimates are applied, these are expressly indicated in the document.

The 2024 Sustainability Report was approved on 27/05/2025 by the Management Committee.

This document is available at the public address: www.susa.it.

Any questions concerning the Sustainability Report can be communicated by writing to the address: daniele.petroselli@susa.it.

1.1 Material Topics for SUSA

In line with the previous year, SUSA has carried out and updated its materiality analysis in order to identify the most relevant aspects, so-called "materials", on which to focus reporting, pursuant to the requests of the GRI *Sustainability Reporting Standards* 2021. Every year, SUSA is committed to re-proposing these assessments to improve sustainability performance and to ensure transparent communication with its stakeholders.

With a view to constant updating, for the preparation of the 2024 Sustainability Report, the Company moved forward on its sustainability path by reviewing the impacts generated by the organization on the economy, the environment, and people.

The materiality analysis process was carried out starting from the performance of an **analysis of the reference context and the benchmark analysis of the main *players* in the sector**, thanks to which the potentially relevant aspects for SUSA were identified in consideration of the activities carried out, the business relationships, the sustainability context in which the firm operates and the expectations of its stakeholders. This analysis made it possible to identify the **positive and negative, actual and potential impacts** that could be significant for SUSA and its stakeholders. In particular, the identified impacts were subsequently subjected to an **assessment process**. Specifically, the impacts identified were assessed, during an *ad hoc* meeting, by the main **representatives of the company functions** who were asked to evaluate the impacts according to the variables of scope, severity of impact and probability.

The results of the assessments were initially analysed and the **22 most relevant impacts** for SUSA were identified by determining a materiality threshold. This step made it possible to define a list of impacts ranked by priority. Subsequently, these impacts were associated with the **14 material issues** identified by SUSA, around which the main contents of the 2024 Sustainability Report are articulated.

The result of the above process is detailed in the list of material topics below.

Material topics 2024	Related impacts
Climate change and pollution	• Generation of indirect GHG emissions (Scope 3)
	• Air pollution
	• Generation of direct and indirect GHG emissions (Scope 1 and 2)
	• Energy consumption
Customer satisfaction	• Customer satisfaction and meeting their expectations
Employee well-being	• Promotion of employee well-being
Fair and inclusive workplace	• Pay equity
	• Accidents of discrimination, harassment and abuse in the workplace
Innovation	• Digitalization of services
Skills development	• Employee skills development
Occupational health and safety	• Workplace injuries
Cybersecurity and data privacy	• Accidents of privacy and cybersecurity breezes
Contribution to community development	• Generation and distribution of economic impacts on local communities and the territory
	• Development of partnership with charities and non-profit organizations
Corporate governance and Business Ethics	• Non-compliance with laws, regulations, ESG standards
	• Violation of antitrust laws and monopolistic practices
	• Violation of the Code of Ethics and episodes of corruption
Responsible supply chain management	• Road accidents
Protection of human rights	• Episodes of irregular work and human rights violations throughout the value chain
	• Episodes of irregular work and human rights violations within the own workforce
Sustainable mobility	• Contribution to sustainable mobility
Waste management	• Waste generation

Table 1: List of material topics and related impacts (GRI 3-2)

2. SUSA transport and shipping

2.1 About us

The history of SUSA has always embodied a **set of values** that are now considered the foundation of **Sustainability**. Consideration for people and their work, equal opportunity management at all levels, resistance to discriminatory phenomena, and attention to a proper relationship with clients, suppliers and institutions have always been part of **the company's DNA**.

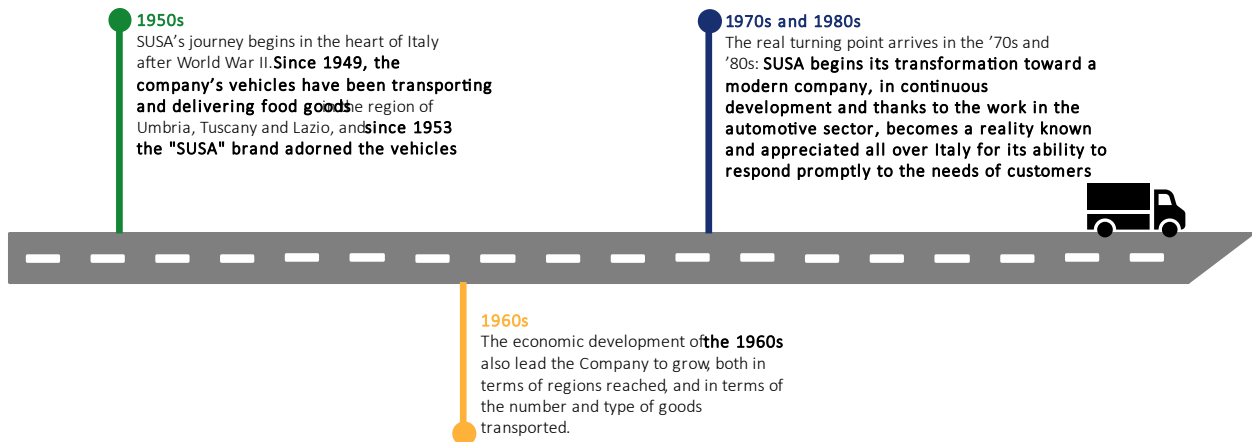


Figure 1: Our Story

The activities carried out daily by SUSA concern **shipments, logistics and the transport** of goods on behalf of customers throughout **Italy and Europe**. Thanks to the extensive company fleet and the widespread distribution of facilities across the entire national territory, the Company is able to handle medium to large-sized goods. Furthermore, through its logistics centers, SUSA can store and organize goods in an optimal way and ensure the highest standards of efficiency, as well as maximum speed for its customers.

In view of the activities described above, the Organization relies mainly on suppliers for the handling and distribution of goods, but also on other services, such as stationery, workshop and electricity supply. The entities downstream of the value chain are therefore represented by customers who rely on SUSA to manage their goods according to contractually defined activities, which may include transportation and/or logistics. The market served mainly concerns the automotive, industrial and collective sectors.

48 Distribution center	5 Logistic center	4 Client logistic Center	2,900 People
4,500,000 Shipments	> 11,000,000 Shipment parcels	910,000 Tons of goods transported	>1,000 Distribution vehicles
165,000 Km travelled every night	>1,000 Radio frequency barcode readers	>1,000 Palmtops for real-time data transmission	2 Certifications

Figure 2: The numbers of SUSA

The **growth trend** that has always characterized SUSA, and the results it has been achieving for years, confirm the solidity of the company and serve as the foundation for building new development projects every day. As evidence of this, **the revenue trend** over the years is presented below.



Figure 3: Revenue trend

Economic value generated and distributed			
	31/12/2024	31/12/2023	31/12/2022
Value distributed to suppliers and other operating charges	181,433,404€	169,135,913€	165,372,369 €
Employees remuneration	27,559,816€	25,027,072€	23,757,631 €
Lenders remunerations (related companies and banking institutions)	108,012€	137,996€	153,374 €
Shareholders remunerations	2,160,000€	2,160,000€	2,160,000 €
Public Administration remuneration	5,323,437€	5,801,241€	5,142,346 €
Value distributed	216,584,669€	202,262,222€	196,585,720 €
Value retained	14,484,716€	15,164,982€	13,282,576 €
Economic value generated	231,069,385€	217,427,204€	209,868,296 €

Table 2: Direct economic value distributed and generated (GRI 201-1)

Through its activities, SUSA contributes **to the development of the economic and social fabric of the territory** in which it operates. The ability of the Organization to generate wealth and subsequently share it with its stakeholders can be highlighted through the reporting of **the economic value directly generated and distributed**.

In 2024, SUSA generated an economic value of approximately **231 million euros**, an **increase of 6%** compared to the previous year.

The distributed value represents the organization's ability to **respond**, in terms of available resources, **to the needs of its stakeholders**, specifically to suppliers of goods and services, to its employees, to the community and to Public Administration.

Economic value distributed

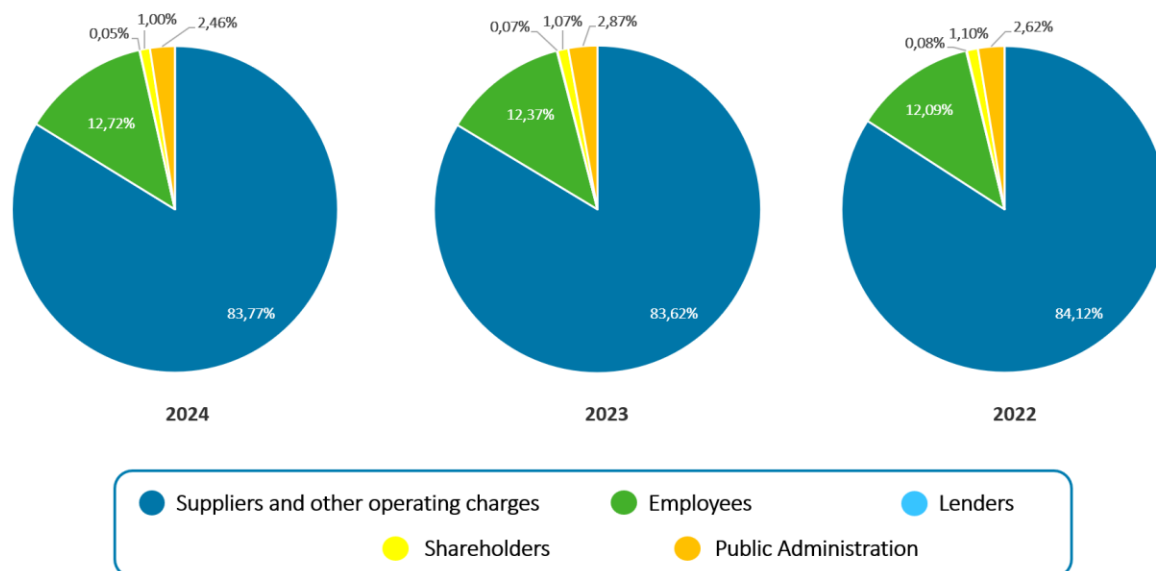


Figure 4: Direct economic value distributed to stakeholders (GRI 201-1)

As highlighted by the pie chart above, the **largest percentage** of value distribution in 2024 was allocated to **suppliers** (83.77%) and **employees** (12.72%), to the **Public Administration** for 2.46% while the remaining share was distributed to **shareholders** (1%) and **lenders** (0.05%) respectively.

2.2 Our Services

SUSA constantly strives to create a range of **quality products and services**:

- the **BUSINESS service**, which organizes deliveries from and to **production companies**, **large retailers** and **supermarkets** with delivery times ranging from two to three working days, depending on the needs and areas to be reached;

- the **FAST service**, where **delivery** is carried out within **24 hours** for most areas of Italy, except for the most remote areas or for different specificities in which the service is guaranteed within 48 hours;
- The **IN NIGHT** service, particularly requested by customers in the automotive sector, involves deliveries to the consignee's premises in their absence, usually during the nighttime hours of the day following the takeover of the goods by the carrier. In this type of service, the trust relationship between the sender, carrier, and consignee is extremely important;
- the **Full Truck Load (FTL)**, a new service for **full loads** management, currently available for shipments throughout Italy and Europe. This service, in addition to the exclusivity of the vehicle, guarantees countless advantages, including the efficiency of logistics, cost optimization for large quantities of material to be shipped, the ability to handle non-standard goods and reduced times;
- The **International Service**, which allows client companies to ship their goods **outside of the borders of Italy and within Europe**, both systematically and occasionally;
- **Online services**: services reserved to each customer through the access to the **"My SUSA"** portal that allows tracking of shipments and pickups, management of stocks, reservation of pickups, and downloading of invoices in PDF format. Moreover, with prior authorization from the sales management, there is the possibility of using **the remote billing system**, which reduces processing times as well as the customers' ability to monitor each individual shipment and eliminate any routing errors.

In addition to transport-related services, SUSA also stands out for **its logistics management**, which involves various processing stages: from receiving goods to packaging, issuing transport documents, and, finally, shipment. The wide network of distribution centers (48) and logistics hubs (9, including 4 centers at customer locations), supported by an always up-to-date computer system, allows the provision of **personalized services**, designed in every single detail.

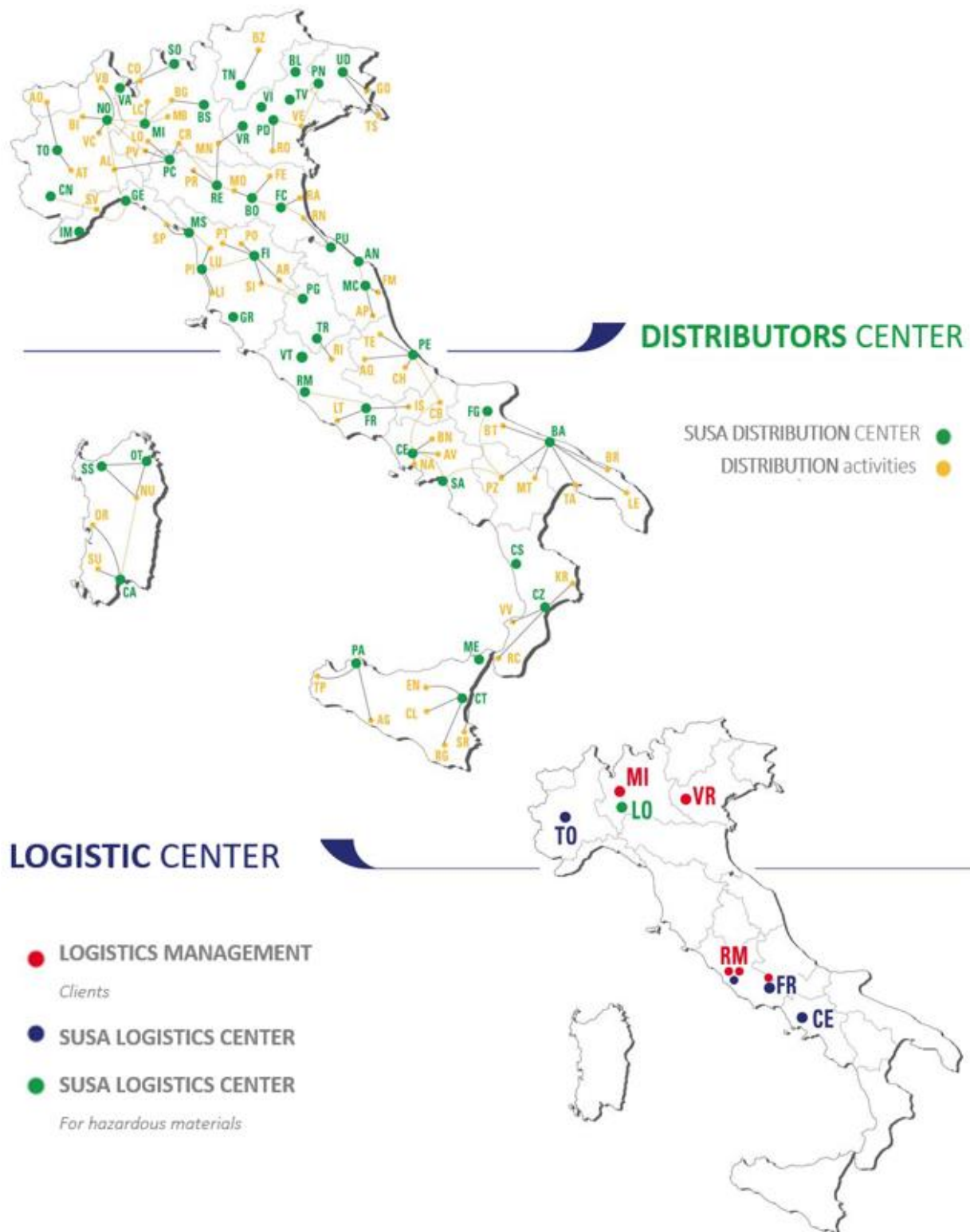


Figure 5: Distribution centers and logistics centers in Italy

The services required can include **inbound, outbound and other logistics** activities (accounting and physical management of stocks, personalized customer support service, batch management, deadlines, F.I.F.O./F.E.F.O. and cyclic and physical inventories).



Figure 6: process of logistics and delivery to the final recipient

2.3 Our stakeholders

In accordance with the company's historical principles, SUSA believes it is essential to have a **transparent approach with its stakeholders**, outlining suitable communication tools that encourage constructive dialogue.

A **factor of considerable importance** for SUSA is the **knowledge and involvement of key stakeholders**, as proposals, analyses and related controls are directed towards them. To this aim, a **stakeholders mapping** was carried out, identifying the positioning and the degree of impact for each category.

Based on **positioning**, internal stakeholders **have been identified** as the individuals who **interact within the organization**, such as employees, shareholders and collaborators, while external stakeholders are individuals that **operate outside the company** but have an interest in its activities. This category includes customers, suppliers, partners, government institutions and agencies, associations, unions, competitors, and the media. On the other hand, primary stakeholders were identified based on the **degree of impact**. These include all entities and groups to which **the company is connected for its survival**, such as employees, shareholders, collaborators, suppliers, partners, and customers. **Secondary** stakeholders are individuals or groups that **may influence the policies, working processes or products of the company**, including competitors, media, unions, associations, government institutions and agencies.

The result of this classification process is as follow:

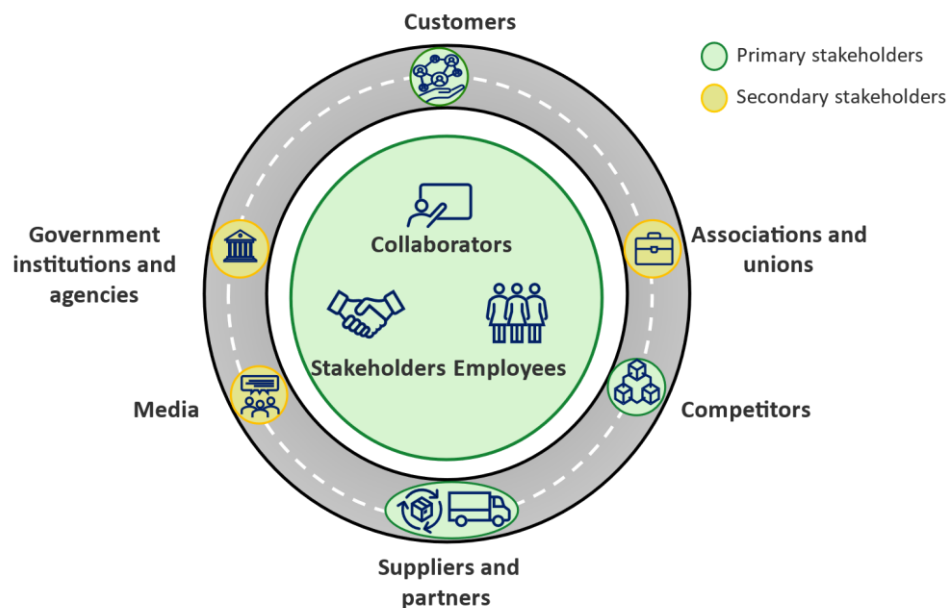


Figure 7 - Stakeholders mapping

For the reasons indicated above, SUSA believes it is essential to involve its stakeholders by providing regular and increasingly structured information which, in this scope, includes the drafting of this Sustainability Report.

Dialoguing with these figures, especially with some of them, is fundamental in a “widespread” organization such as SUSA: for example, to standardize the management of Clients, Suppliers and employees, we have set up times dedicated to control and discussion, which usually happen quarterly within our organization.

3. Our Governance

3.1 The company structure

SUSA was founded 70 years ago as a transport company by three founding partners. To date, the corporate structure consists of 14 shareholders belonging to the three family groups of the founders.

In order to comply with the requirements of independence, also provided for by the regulations in force, SUSA has an administration and control system that clearly and clearly separates administration and management, which concerns the **Board of Directors** (BoD) and supervisory activities, which pertain to the Board of **Statutory Auditors**.

In 2024, the Board of Directors consisted of **6 members** (4 men and 2 women), each serving a term of three years. The Board of Directors is composed of a **President** as well as a legal representative, responsible for convening meetings, presiding over their proceedings, and announcing the results of votes. In addition, with the support of the other BoD members and of the Management Committee, the President decides on strategic guidelines, including those relating to **risk management** and **the manner** in which the **various activities are implemented and monitored**.

In accordance with the provisions of the law, the **Board of Directors** is appointed by the Shareholders' Meeting. The vote is public and the majority plus one of the shares are needed for the appointment.

The criteria for appointing members of the Board of Directors include:

- ✓ balanced representation of the Shareholders' family groups;
- ✓ experience within the Company;
- ✓ managerial competence;
- ✓ understanding of the overall dynamics of the relevant markets.

The characteristics described above allow to have a situation of **overall equilibrium** which itself guarantees **the independence of the various Councilors**.

The President, on the other hand, is elected by a majority with a public vote by the Board of Directors itself. To promote independence and **avoid conflicts of interest**, the President does not

have a direct managerial role in any specific area of the Company. Similarly, the members of the Board of Directors, to date, are neither controlling shareholders nor have cross-shareholdings with other Board of Directors or with suppliers and other types of stakeholders.

To support and implement corporate directives, the above-mentioned **Management Committee** has been established. This consists of 3 members of the Board of Directors: the General Manager, the Operations Manager and the Sales Manager. The 3 BoD members have broader delegated power compared to the remaining members and have decision-making authority regarding the **supervision and management of the organization's impacts on the economy, environment, and people**. Additionally, it is the Committee's task to approve annually the information detailed within the Sustainability Report.

The Management Committee operates in the definition:

- strategic guidelines;
- guidelines related to risk management;
- the respective methods of implementation;
- the respective methods of control;

Concerning **the delegation of responsibility** for managing the impacts of SUSA on the environment, people and the economy, the Board of Directors, assisted by the Management Committee, is responsible for assessing and approving corporate strategies and therefore also for defining **the mission and policies** in relation to **sustainable development**. On these bases, the General Management and the entire management team ensure the approval of methods and objectives which are overall consistent with the other company policies. In these regards, **training activities** aimed at increasing knowledge on sustainable development have been provided for both the Board of Directors and the Directive structure within the annual training plan.

Periodically, usually biannually, the Board of Directors is **informed of the progress** of the parameters identified with respect to the objectives set to **assess the results obtained**. This may give rise to appropriate requests for **corrective actions** in cases where deviations are not motivated by specific and objective situations. The evaluation is carried out based on an appropriate report prepared by the various company functions, coordinated by the Quality Assurance function, and approved by the General Management.

The outcome of the evaluation is documented by the Board of Directors and it is brought to the attention of the stakeholders by being published on the SUSA website, or through different means if required by the stakeholders themselves.

Furthermore, the Board of Directors carries out an annual **self-assessment** of its own performance in supervising the management of the impacts of the Company on the economy, the environment, and people to certify its consistency and validity. This is then verified and approved by the Board of Statutory Auditors, which informs the Board of Directors itself as well as the Shareholders' meeting of any possibilities for improvement identified.

In addition, the Company is in the process of implementing a **management system in compliance with Model 231/2001**, which has the purpose to prevent the commission of crimes in the interest of the Company and its Directors. This involves establishing a Surveillance Body (OdV) that supervises the overall system to monitor its adequacy and effectiveness, and to promote the updating of the system itself and the training of staff.

To date, oversight activities **regarding reckless actions or potential conflicts of interest that could compromise the corporate assets** are the responsibility of the **Board of Statutory Auditors**, which participates in shareholders' meetings and Board of Directors meetings.

From an **operational perspective**, the structure is organized through a main office and a series of secondary offices dedicated to the management and processing of goods, which can be categorized as follows:

- **Transit Point (TP) or branches:** where the goods to be transported stay only for the necessary time for the effective execution of transportation;
- **Logistics centers (CL):** where the goods are stored for long periods of time and are managed according to customers' instructions.

The secondary offices fully align with the central office, namely the Perugia office, following the overall organizational model, described in the underlying organizational charts.

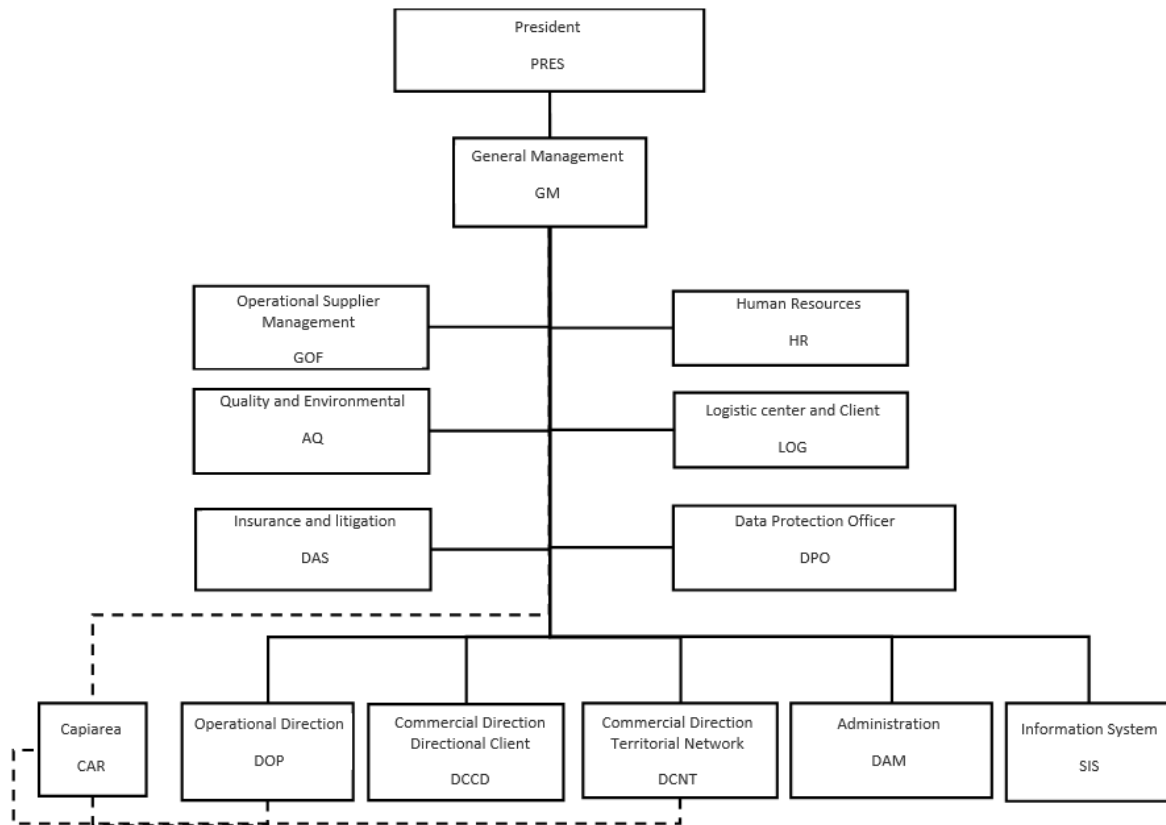


Figure 8 - Business organization chart

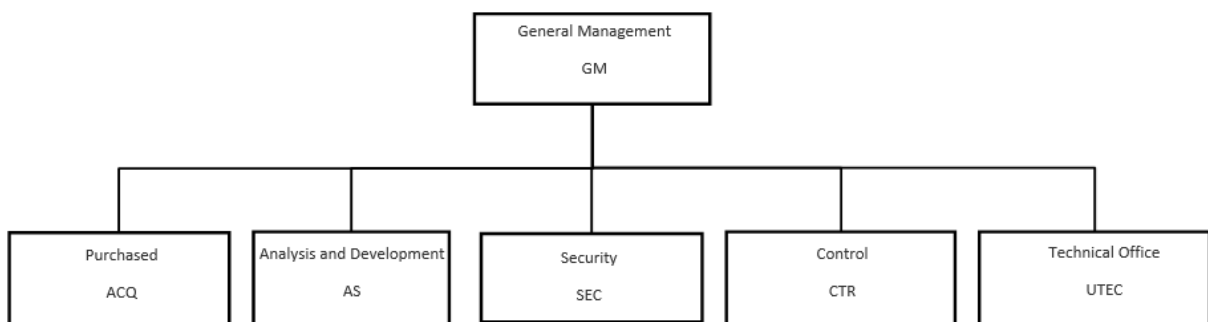


Figure 9 - Structure of the Corporate Management

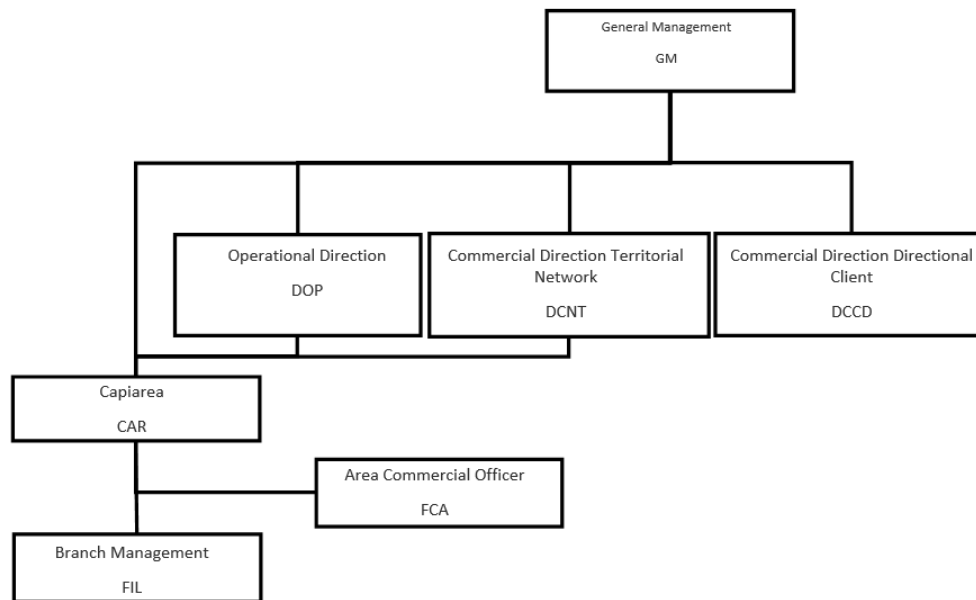


Figure 10 – Structure of the relationship of the secondary offices

The **CapoArea** (CAR) play a **role of supervision and control** of the various clusters of secondary offices. Their connection with the structure is based on the concept “matrix and priority”. Specifically, they report to the DOP (Operational Direction) for all operational issues, to the DCNT (Territorial Network Commercial Direction) for commercial problems:

- Directions from the General Management take precedence and have priority over those provided by DOP and DCNT;
- In case of conflicting instructions between DOP and DCNT, the CAR must prioritize the General Management's directives;
- The CARs serve as a feedback mechanism from the territory, evaluating all facts and providing guidance to the General Management.

The CAR is responsible for the area from the perspective of the overall income statement; they are thus responsible both from the operational (costs) and from the commercial (revenues) standpoint. In addition, the CAR is responsible **for the implementation and control of the entire ESG management system**¹ in accordance with the mandates outlined in the relevant company rules and procedures. This allows for the connection of the headquarters with CARs for the

¹ The ESG Management System is the set of figures, tools, actions and controls implemented by the Organization to manage its impacts on the economy, the environment and people, in order to achieve the objectives set in the ESG framework.

management of branch offices, as the FIL (Branch Manager) is similarly responsible for these activities in relation to their respective location.

The inclusion of the Area Commercial Officer (FCA) function, on the staff of the CAR, has the explicit objective of allowing the entire Company to achieve the commercial objectives set.

The inclusion of the Area Commercial Officer (FCA), reporting directly to the CAR, has the explicit goal of enabling the entire company to achieve its set commercial objectives.

This position provides commercial support to the CARs, reporting hierarchically to them, as it focuses solely on a specific aspect of the business. This function is crucial as it is responsible for guiding the staff that interacts with customers initially. The CAR and FCA receive general guidelines for the commercial aspect from the DCNT, share them, and define subsequent actions.

The role of the CAR and FCA also includes "harmonizing the guidelines" and implementing them in the field, taking into account specific characteristics of branches and the territory.

3.2 Our policies

SUSA articulates its general directions through a series of appropriately defined policies, shared at the top levels and therefore systematically disseminated as a guiding principle for all courses of actions undertaken. All our policies share the essential commitment to **ensure that existing legislative and regulatory provisions are respected**. Nevertheless, such commitment does not represent a finishing line, but rather a starting point in pursuit of a continuous improvement.

The **Environmental Policy** establishes the efforts of the Company concerning climate change and our **commitment to reduce our environmental impact both direct and indirect** along the entire supply chain. The main guidelines include:

- Working towards prevention;
- Including an evaluation of environmental impact when assessing our suppliers;
- Striving for a continuous and intentional improvement;
- Ongoing assessments of technological developments;
- Training our staff on energy-saving practices.

The **Quality Policy** defines the commitment of the Company towards **improving the quality of the services provided**, with similar principles to those indicated above in relation to environmental commitments.

The **Safety Policy** defines a set of general concepts which must be appropriately adapted for the protection of the health and safety of the personnel, which represents a priority issue within

corporate ethics. SUSA thus adopted a **Safety Management System** which allows for the definition and monitoring of the related indicators, therefore facilitating the identification of any corrective actions or improvement measures where necessary.

Additional **Personnel Policies** will be defined to establish guidelines aimed at facilitating and promoting the achievement of all our ESG objectives, such as gender equality, improved employee treatment, incentive plans and both ethical and technical training pertaining to sustainability issues.

3.3 The control system

SUSA uses different types of organizational controls to verify the compliance of its management systems and the consistency of the **ESG management system** with the goals set at the management level. The controls are based on:

- 1 First-level controls including the Annual Management Review and the Annual Audit of the Board of Auditors;
- 2 Second-level controls, including internal audits and regular audits by the Management Committee.

The Annual Management Review is carried out annually by the General Direction to re-evaluate the **ESG management system** and ensure its continued suitability, adequacy and effectiveness, as well as alignment with the strategic guidelines of the Organization and any change requirements.

The result of the Review is summarized in the Review Report which outlines the analyses, decisions and actions to be taken on:

- maintenance and improvement of the suitability, adequacy and effectiveness of the ESG management system;
- improvement of services in relation to customer requirements;
- changes necessary to meet new or modified applicable requirements;
- resource requirements.

The Review may lead to the issue of requests for corrective, preventive actions and/or system changes and, where appropriate, policy documents and objectives and targets. In defining the actions to be taken, the opinions of the functions involved and concerned are considered before each activity is formally approved.

The Annual Audit of the Board of Statutory Auditors is conducted at the time of the preparation of the Annual Financial Statements and consists of both the Administrative-Financial Report to the Financial Statements and the ESG Management System Report, which examines organizational aspects by tying together controls on all three ESG aspects. The Annual Management Review is one of the input documents for the Board of Statutory Auditors, which, based on the audits carried out during the fiscal year, may request further investigation into certain aspects to gain a more comprehensive understanding of the effectiveness of the system, particularly in the evaluation of Corporate Compliance and Risk Assessment.

Internal audits may cover all elements of the ESG management system and are planned on the basis of a BoD proposal. They may be carried out with or without prior communication to the entities subject to verification and shall comprise the following steps:

- 1 **planning**, identifying the areas to be checked objectives, responsible person, components of the audit team and timeline;
- 2 **preparation**, in which the procedures to be tested are studied, possible support tools are provided and the division of the tasks among the components of the group is identified;
- 3 **execution**: an initial meeting is held to inform the body/function being audited and, after execution, a final meeting is held to inform the main points of feedback;
- 4 **Documentation of the results** an Audit report is drawn up with the points of intervention, the body responsible for coordinating the relevant corrective actions with the relevant deadlines and the responsibility for verifying the correct and effective resolution.

Internal audits are designed to **verify the adequacy of the ESG management system** and its control system, and in particular to ensure that:

- the organization ensures the correct achievement of the objectives;
- the information system is safe and functional;
- business activities comply with compliance principles;
- risk assessment is constant and reliable;
- non-conformities are readily detected;
- the necessary corrective actions are developed in a timely manner.

The findings arising during audits may be classified as conforming, non-conforming or significant, in which case a corrective or observation action management procedure should be initiated, indicating the identified aspect which could be improved.

Finally, the regular audits of the Management Committee are carried out on average every two months to ascertain the state of implementation of the strategic business plans and, therefore,

of the ESG management system. Unlike the Audit System, which is essentially performed “on the field”, these are developed through an examination of the KPIs, the progress of improvement projects and the results of the audits themselves. Furthermore, **critical issues**, both real and potential, are communicated during the meetings of the Management Committee, where potential modes of intervention are also discussed. It should be noted that during the three-year period 2022-2024 no critical issues were identified, i.e. concerns reported through complaint procedures linked to potential and effective negative impacts of SUSA on its stakeholders and communicated to the Board of Directors. Critical issues can be identified through an array of tools:

- Collection of information related to **customer complaints**, both those conveyed through the operational-commercial structure and through the website;
- Collection of information related to **supplier dissatisfaction**, collected by the peripheral operating structures;
- Measurements taken by **HR management** in cases of **staff discharge**;
- Evaluation of the situations reported by **press bodies** that have a direct influence on the business activity;
- **Institutional relations**.

This also includes the **Procedure for the management of the reporting of wrongdoing and irregularities**, i.e. the so-called "Whistleblowing Procedure" defined pursuant to Legislative Decree 24/2023 and publicly available on the Company's website. As outlined within the procedure, to facilitate reporting, SUSA has equipped itself with the following channels:

- **Whistleblowing Platform**, a privileged internal signaling channel which ensures through digital methods the confidentiality of the identity of the signaling agent in line with the aforementioned regulation, and which can be accessed through the following link : [My-Form](#);
- **Oral notification** with a direct meeting request to be carried out via telephone line.

On the other hand, the **complaint handling procedure** outlined by SUSA states that any outside claim (i.e. senders, recipients and/or third parties) may be made either orally or in writing and shall be recorded to protect the individual raising the complaint. Managing complaints implies an accurate analysis of the kind of disservice involved and a timely implementation of appropriate corrective measures, to guarantee the improvement of the service offered.

Particular attention is being devoted to the topic of **risk management**, as SUSA is currently focusing on developing an organizational model consistent with legislative decree 231/2001.

A key element to **risk reduction** is ensuring thorough **business compliance**. This does not only refer to legal compliance, but rather involves compliance with relevant regulations, standards and best-practices. Besides, proper company management cannot be achieved without a correct,

balanced, and transparent behavior towards the employees. Equally, correct behaviors need to be conveyed, rather than simply promoted, to create a cohesive, transparent business environment characterized by trust.

Thanks to the commitment of the Company, in the three-year period 2022-2024 no episodes of corruption or non-compliance with laws and regulations², nor any legal action concerning anti-competitive behavior, violations of anti-trust and anti-monopoly laws were recorded.

² It is specified that to report cases of non-compliance with laws and/or regulations, a threshold of significance for monetary sanctions of EUR 10 thousand has been defined.

4. Commitment to people

4.1 Our people

The Company has always placed professionalism and individual contribution at the heart of its operations, maintaining a relationship style that values and recognizes each person's work as a key driver of both business success and personal growth.

In 2024, SUSA has **528 employees, marking a 5% increase** compared to 2023, of which almost **92% have permanent contracts**, confirming the Company's commitment to promoting stable and long-term working relationships. The remaining part of the staff consist of employees with fixed-term contracts or apprenticeships. Most of the staff (**490 employees**) are employed **full-time**, compared to 38 employees with part-time contracts.

Total number of employees by contract type, gender, and region										
Site	Contract type	2024			2023			2022		
		Men	Women	Total	Men	Women	Total	Men	Women	Total
North Italy	Permanent	162	70	232	149	67	216	144	65	209
	Temporary	6	7	13	8	6	14	4	1	5
	Apprenticeship	9	3	12	12	4	16	20	4	24
Total North Italy		177	80	257	169	77	246	168	70	238
Central Italy, South Italy and Islands	Permanent	179	73	252	172	70	242	163	67	230
	Temporary	4	4	8	1	3	4	1	0	1
	Apprenticeship	8	3	11	4	6	10	1	5	6
Total Central Italy, South Italy and Islands		191	80	271	177	79	256	165	72	237
Total		368	160	528	346	156	502	333	142	475

Table 3: Total number of employees by contract type t, gender and region (GRI 2-7)

Total number of employees by full-time/part-time, gender, and region										
Site	Full time/Part time	2024			2023			2022		
		Men	Women	Total	Men	Women	Total	Men	Women	Total
North Italy	Full time	173	63	236	162	59	226	165	55	220
	Part time	4	17	21	2	18	20	3	15	18
Total North Italy		177	80	257	169	77	246	168	70	238
Central Italy, South Italy and Islands	Full time	188	66	254	175	62	237	162	55	217
	Part time	3	14	17	2	17	19	3	17	20
Total Central Italy, South Italy and Islands		191	80	271	177	79	256	165	72	237
Total		368	160	528	346	156	502	333	142	475

Table 4: Number of employees by full-time/part-time contract, gender and region (GRI 2-7)

Given the geographical distribution of the Company's services, approximately 49% of SUSA's staff are located in northern Italy, while the remaining share of workers is distributed in the south-center and Islands of the national territory. In particular, the workforce is composed of approximately 70% (368) men and the remaining 30% (160) women.

Total number of employees by gender and region									
Site	2024			2023			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
North Italy	177	80	257	169	77	246	168	70	238
Central Italy, South Italy and Islands	191	80	271	177	79	256	165	72	237
Total	368	160	528	346	156	502	333	142	475

Table 5: Total number of employees by gender and region (GRI 2-7)

Overall, the staff of the Company in 2024 consisted of 1% executives, 3% managers, 92% of employees and 4% of workers. The tables below show the details of the employee percentages by professional category, gender, and age group respectively.

Percentage of employees by professional category, gender and age group												
Number of employees	2024				2023				2022			
	<30	30-50	>50	Total	<30	30-50	>50	Total	<30	30-50	>50	Total
Men	9.85%	32.01%	27.84%	69.70%	9.16%	33.86%	25.90%	68.92%	10.74%	32.21%	25.70%	70.11%
Of which executives	0%	0%	0.57%	0.57%	0%	0%	0.60%	0.60%	0%	0%	0.63%	0.63%
Of which managers	0%	0.19%	2.65%	2.84%	0%	0.40%	2.39%	2.39%	0%	0.42%	2.11%	2.53%
Of which employees	9.47%	28.79%	23.86%	62.12%	8.57%	31.67%	21.71%	61.95%	10.11%	30.74%	23.79%	64.63%
Of which workers	0.38%	3.03%	0.76%	4.17%	0.60%	1.79%	1.20%	3.59%	0.63%	1.05%	0.63%	2.32%
Women	2.65%	19.32%	8.33%	30.30%	2.46%	18.75%	8.33%	31.08%	2.32%	19.16%	8.42%	29.89%
Of which executives	0%	0.19%	0.19%	0.38%	0%	0.19%	0.19%	0.40%	0%	0.21%	0%	0.21%
Of which managers	0%	0%	0%	0%	0%	0%	0.19%	0.20%	0%	0%	0.42%	0.42%
Of which employees	2.65%	19.13%	8.14%	29.92%	2.46%	18.56%	7.95%	30.48%	2.32%	18.95%	8.00%	29.26%
Of which workers	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Total	12.50%	51.33%	36.17%	100%	11.63%	52.61%	34.23%	100%	13.05%	51.37%	35.58%	100%

Table 6: Percentage of employees by professional category, gender and age group (GRI 405-1)

Regarding the composition of the **Board of Directors**, 67% of leadership roles are held by members over the age of 50, three men and one woman, while the remaining 33% consists of one woman and one man belonging to the 30-50 age group.

Diversity within governance bodies by gender and age group

Number of employees	2024			2023			2022		
	Men	Woman	Total	Men	Woman	Total	Men	Woman	Total
	%	%	%	%	%	%	%	%	%
Under 30 years old	0%	0%	0%	0%	0%	0%	0%	0%	0%
30-50 years old	16.67%	16.67%	33.33%	16.67%	16.67%	33.33%	16.67%	16.67%	33.33%
Over 50 years old	50.00%	16.67%	66.67%	50.00%	16.67%	66.67%	66.67%	0%	66.67%
Total	66.67%	33.33%	100%	66.67%	33.33%	100%	83.33%	16.67%	100%

Table 7: Diversity within the Board of Directors by gender and age group (GRI 405-1)

In 2024, employees belonging to **protected categories** amount to 27, 18 men and 9 women, all in the role of clerks. The figure is a sharp increase compared to the previous two years. Such outcome stems from the commitment of the Company towards fostering the inclusion of resources belonging to vulnerable groups, also reflected by the continuous dialogue with local employment centers. In particular, the use of specialized platforms (such as Indeed), the "Work with us" section of the SUSA website and collaboration with employment centers have proven to be key tools, especially in recruiting candidates belonging to protected categories.

Employees in vulnerable groups by profession and gender

Number of employees	2024			2023			2022		
	Men	Woman	Total	Men	Woman	Total	Men	Woman	Total
Executives	0	0	0	0	0	0	0	0	0
Manager	0	0	0	0	0	0	0	0	0
Employees	18	9	27	13	7	20	5	1	6
Workers	0	0	0	0	0	0	0	0	0
Total	18	9	27	13	7	20	5	1	6

Table 8: Employees in vulnerable groups by profession and gender (GRI 405-1)

Of the 27 employees belonging to vulnerable groups, a significant portion is represented by **people with disabilities**, who represent the entirety of hires in this category, as shown in the table below. The trend over the past few years highlights a steady increase in the number of employees with disabilities: from 6 units in 2022 to 20 in 2023, reaching 27 employees registered in 2024. This represents a **35% increase** compared to the previous year, in line with the Company's ongoing commitment to fostering an inclusive work environment.

SUSA actively promotes the inclusion of protected categories, in compliance with Law no. 68/99. Looking ahead to 2025, the Company aims to fully cover all outstanding positions required by the legislation, further strengthening its dedication to equal employment opportunities.

People with disabilities									
Number of employees	2024			2023			2022		
	Men	Woman	Total	Men	Woman	Total	Men	Woman	Total
Employees with disabilities	18	9	27	13	7	20	5	1	6
Total number of employees	368	160	528	346	156	502	333	142	475
Percentage of employees with disabilities	4.89%	5.63%	5.11%	3.76%	4.49%	3.98%	1.50%	0.70%	1.26%

Table 9: Employees with disabilities

In addition, regarding non-employees, in 2024 there are 9 **external workers** belonging to the categories shown in the table below. A notable change from the previous year is the introduction of internship positions during the reporting period.

Number of non-employees by professional category and gender (headcount)									
Professional category	2024			2023			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Trainees	2	2	4	0	0	0	0	1	1
Administered staff	0	0	0	0	0	0	0	0	0
Other collaborators (Co.Co.Co, P. VAT, etc...)	5	0	5	4	0	4	4	1	5
Total	7	2	9	4	0	4	4	2	6

Table 10: Workers who are not employees by profession and gender (GRI 2-8)

In 2024, the **ratio of the annual total compensation** for the organization's highest-paid individual to the median annual compensation for all employees is 7.54, up 9% from the previous year. However, analyzing the annual percentage change of compensation, the ratio stands at 0.21, a sharp decrease (about 97%) compared to 2023.

Total annual compensation report			
	2024	2023	2022
Total annual compensation report	7.54	6.93	6.40
Change in the annual total compensation ratio	0.21	6.74	1.14

Table 11: Annual compensation ratio (GRI 2-21)

This data reflects the increase in employee salaries during the year, driven by the renewal of the National Collective Bargaining Agreement. Starting in March 2024, employees received a salary increase, followed by the payment of a **contractual holiday allowance** scheduled at the end of the contract, subsequently adjusted over the course of the year. On December 6, 2024, a **new contract renewal agreement** was also signed, effective until December 31st, 2027. Beginning in January 2025, the new base salary increases will be applied, the payment of the contractual holiday allowance will be discounted, and a new salary component will be introduced. This new

element aims to provide greater economic protection for workers during the transitional periods between contract renewals.

The combined effect of these measures led to a **significant increase in the median remuneration**, contributing to reducing the relative incidence of the salary variation received by senior figures compared to the rest of the workforce, and to determining the decrease in the ratio between the respective annual variations.

In 2024, the **hiring rate** for the year 2024 reached **12%**; SUSA hired a total of 62 new employees, 69% of whom are men, while 36 employees left the Company. Among the new hires, a particularly noteworthy event is the opening of the new Modena branch, located in Carpi (MO), officially inaugurated on May 13, 2024. At the start of operations, 9 new employees were onboard, while another 5 were transferred from nearby branches. As of December 31, 2024, the Carpi branch had a total of 14 employees, including 2 part-time workers. Detailed figures on new hires and terminations—broken down by gender and age group—along with the corresponding hiring and turnover rates, are presented in the tables below.

Number of employees	New hires									
	2024					2023				
	<30 years	30-50 years	>50 years	Total	Recruitment rate %	<30 years	30-50 years	>50 years	Total	Recruitment rate %
North Italy	16	6	20	42	16.34%	12	28	5	43	17.48%
Men	10	1	18	29	16.38%	8	17	3	28	16.57%
Women	6	5	2	13	16.25%	4	9	2	15	19.48%
Central Italy, South Italy and Islands	9	9	2	20	7.38%	7	18	4	29	11.33%
Men	8	5	1	14	7.33%	5	10	3	18	10.17%
Women	1	4	1	6	7.50%	2	8	1	11	13.92%
Total	25	15	22	62	11.74%	19	44	9	72	14.34%

Table 12: Total new hires (GRI 401-1)

Number of employees	Turnover									
	2024					2023				
	<30 years	30-50 years	>50 years	Total	Turnover %	<30 years	30-50 years	>50 years	Total	Turnover %
North Italy	11	7	3	21	8.17%	11	21	2	34	13.82%
Men	5	5	1	11	6.21%	9	16	2	27	15.98%
Women	6	2	2	10	12.50%	2	5	0	7	9.09%
Central Italy, South Italy and Islands	7	6	2	15	5.54%	2	8	1	11	4.30%
Men	7	2	1	10	5.24%	2	4	0	6	3.39%
Women	0	4	1	5	6.25%	0	4	1	5	6.33%
Total	18	13	5	36	6.82%	13	29	3	45	8.96%

Table 13: Total number of employee discontinued(GRI 401-1)

As illustrated by the data reported, **the turnover rate** in 2024 is **down** by two percentage points compared to 2023. The **hiring rate** also shows a slight overall decrease of 2%, driven in particular by the reduction in the hiring rate in the northern areas. This trend can be traced back to the consolidation of the actions already launched in 2023 to address the difficulties related to the search and selection of personnel. In particular, the experimental contract activated with the *LinkedIn* platform in mid-2023, aimed at enhancing selection activities, has been stabilized and confirmed for the entire two-year period 2024-2025. This tool was used in parallel with an integrated system of selection channels, as already described in the section dedicated to the inclusion of employees belonging to protected categories. These initiatives have contributed to making the selection process more effective and structured, allowing the Company to better respond to its employment needs and, at the same time, to encourage the inclusion of resources belonging to protected categories, in line with the company's commitment to inclusion and the enhancement of diversity.

4.2 Employee well-being

As expressly stated in the Company's Code of Ethics, **SUSA recognizes the centrality of human resources**: each employee, through their individual contribution, plays a crucial role in the development and success of the Company. Therefore, investing in well-being and professional development is considered a key factor in fostering a strong company culture and a positive working environment, where everyone feels motivated to perform at their best. Through their commitment and dedication, employees are essential elements to achieving Company's goals. In line with the guidelines defined and progressively implemented starting in 2023 – which focus on training programs, the structuring of a personnel evaluation system, and the development of Professional Growth Plans – the year 2024 was marked by the delivery of various training courses for employees, carried out and funded through different channels.

Throughout 2024, the Company continued to invest systematically in staff training, recognizing it as a strategic driver of professional growth and the development of internal skills. The training courses were delivered through various methods and supported by multiple funding instruments, involving employees from both the headquarters and branch offices.

In particular, many training courses financed by the **Fondimpresa** compulsory interprofessional fund have been activated, as part of the 2024/2025 plan. The topics covered included courses on:

- the development of soft skills (e.g. Time Management and Problem Solving);
- Power Point and Web Marketing tools;
- the use of Power BI and Business Intelligence tools;
- basic and advanced training in Excel.

In addition, specific training courses on ADR (transport of dangerous goods) and load securing were provided to branch staff. These programs were provided both face-to-face and through remote learning methods, ensuring broad accessibility and greater flexibility for participants.

For executives, on the other hand, a specific course on Team Building was created, financed through the mandatory interprofessional fund **Fondir**, testifying to the attention paid to the managerial and relational skills of company leadership.

Internal training has been further strengthened, with the development of structured programs specifically designed for the role of "Branch Manager", alongside an expansion of training initiatives targeting other key positions within the branches.

Unfunded training was also promoted in 2024, with a standout initiative on the topic of **Cybersecurity**, which had a significant impact in terms of both the number of employees involved and the volume of training hours delivered.

Mandatory training for employees hired with apprenticeship contracts, both at headquarters and branches, carried out by synchronous videoconference through the Aris company platform, also continued regularly.

In particular, in 2024, approximately **7,775 hours of training were provided in total**, resulting in an average value of approximately 15 hours of training per employee. This figure is slightly increasing, recording an increase of 4% compared to 2023, which saw about 7,466 hours of total training.

Training hours delivered annually			
	2024	2023	2022
Total training hours delivered during the year	7,774.50	7,466.30	3,620.50
Total employees	528	502	475
Total training hours per capita	14.72	14.83	7.62

Table 14: Annual training hours given to each employee (GRI 404-1)

To support these initiatives, the Company has continued to develop an objective system for the professional evaluation of personnel, aimed at fostering fair and transparent growth paths. The definition of **Professional Growth Plans** enables employees to progress toward towards higher roles and responsibilities through clearly defined and measurable objectives. In this context, a **corporate reward system** has also been implemented, designed to recognize and enhance both individual and team performance.

Also in 2024, the Company continued its commitment to the well-being of its staff, strengthening corporate welfare measures. Specifically, concerning healthcare, workers with permanent contract are able to continue to take advantage of the **"Sanilog" supplementary health coverage, while the "Fasdac" supplementary health care fund remained active for managers**. The fund is targeted, in particular, at managers of commercial, transport and shipping companies, general warehouses, hotels and shipping agencies.

Still in the field of welfare, it should be noted that SUSA has continued to provide, for managers only, the **"Mario Neri"** pension fund to which are paid two contributions, one by the manager and one by the company, in addition to the TFR. Starting from 2024, a mandatory contribution of 1,300 euros per year has also been introduced for each manager, to be allocated to welfare choices through a platform made available by the Mario Neri fund itself. Among the options available in the basket, most executives chose to allocate this amount to the supplementary pension fund. Membership in the **"Antonio Pastore Association"**, a non-profit organization that organizes forms of individual supplementary pension and risk guarantees in favor of affiliates, has also been maintained.

Another important area of intervention in 2024 concerned the revision and issuance of the **new Company Regulations**, updating the version in force since 2021. One of the most significant changes is the introduction of **greater working hour flexibility** for employees at the headquarters. Individual offices and departments have been granted the opportunity to propose alternative time models, always in compliance with company needs and with the obligation to guarantee a minimum coverage time slot. This flexibility, however, has not been extended to branch offices, where standard rules remain in place due to the specific nature of services and operating hours. These updates reflect the Company's commitment to **work-life balance** and to improving the **quality of the work environment**, two themes that are also central to the objectives outlined in the new regulation.

During 2024, the Company also began structuring a new **corporate welfare plan**, which aims to generate value for individuals and improve the overall employees' well-being, also through the support of their family members. Set to launch in 2025, the plan is built around an **innovative welfare system (DoubleYou)**, through which employees will be able to access a wide range of goods and services: training courses, nursery, master's degrees, books, shopping and fuel vouchers and other initiatives related to health and leisure.

Lastly, employees continue to have access to **parental leave**, a fundamental aspect of the Company's welfare commitment. As shown in the table below, the retention rate of employees who took parental leave in 2024 is 100%, marking an improvement compared to the previous two-year period.

	Parental leave 2024			Trend 2024		Parental leave 2023			Trend 2023		Parental leave 2022			Trend 2022	
Number of persons	Men	Women	Total	% men	women %	Men	Women	Total	% men	women %	Men	Women	Total	% men	women %
Total number of employees who have been entitled to parental leave	25	23	48	52.08%	47.92%	82	38	120	68.33%	31.67%	88	40	128	68.33%	31.67%
Total number of employees who have taken parental leave	5	13	18	27.78%	72.22%	1	4	5	20.00%	80.00%	1	4	5	20.00%	80.00%
	Of which status at 31.12.2024					Of which status at 31.12.2023					Of which status at 31.12.2022				
Number of employees still on leave	1	1	2	7.69%	7.69%	0	1	1	0%	25.00%	0	2	2	0%	25.00%
Total number of employees who returned to work during the reporting period after taking parental leave	1	1	2	20.00%	0%	1	1	2	100%	25.00%	1	2	3	100%	20.00%
of which are still employees of the organization within 12 months of return	1	1	2	20.00%	5.56%	1	1	2	100%	25.00%	1	2	3	100%	20.00%
of which no longer employees of the organization	0	0	0	0%	0%	0	0	0	0%	0%	0	0	0	0%	0%
Retention rate at work	100%	100%	100%			100%	50.00%	67.00%			100%	50.00%	67.00%		
Rate of return to work	25.00%	0%	6.25%			100%	33.33%	50.00%			100%	33.33%	50.00%		

Table 15: Total number of employees who have taken parental leave (GRI 401-3)

The concept of inclusivity, as well as the respect of human rights, are key issues for SUSA. As stated in the Code of Ethics, **the Company prohibits all forms of discrimination** based on gender, sexual orientation, health status, ethnicity, nationality, political opinions and religious beliefs of its interlocutors, as well as all kinds of forced or child labor, promoting respect for equality among its employees. In this regard, the Company operates within the framework of the United Nations Universal Declaration of Human Rights, the ILO (International Labour Organization) Fundamental Conventions and the OECD Guidelines on the subject. As a testament of the company's commitment to protecting human rights and promoting a fair and respectful working environment, in the three-year period 2022-2024 SUSA did not record any incidents of discrimination or serious human rights incidents related to its workforce. Furthermore, there have been no issues of non-compliances with the main international standards (such as the United Nations Guiding Principles, the ILO Declaration and the OECD Guidelines) and, consequently, there were no proceedings, fines, sanctions or compensation related to violations in this area.

For the sake of transparency, the ratios between the salary and pay of women and men for each category of employees are shown in the tables below. It is specified that all company employees receive equal economic treatment in line with the National Collective Bargaining Agreement (CCNL) for the category, so any differences in remuneration depend on the provision of compensatory elements, such as, for example, experience and specific expertise.

The relationship between the salary of women and men for each professional category			
Average basic salary per capita	2024	2023	2022
	Women/Men ratio [%]	Women/Men ratio [%]	Women/Men ratio [%]
Executives	62.97%	61.09%	81.95%
Manager	0%	77.71%	88.63%
Employees	85.35%	83.69%	85.26%
Workers	0%	0%	0%

Table 16: Relationship between the basic salary of women and men for each employee category (GRI 405-2)

The relationship between the remuneration of women and men for each professional category			
Total compensation	2024	2023	2022
	Women/Men ratio [%]	Women/Men ratio [%]	Women/Men ratio [%]
Executives	62.38%	59.18%	80.58%
Manager	0%	78.01%	83.95%
Employees	76.48%	73.44%	76.53%
Workers	0%	0%	0%

Table 17: Relationship between the remuneration of women and men for each employee category (GRI 405-2)

With regard to information relating to the coverage of the workforce by workers' representation, the entire company population is covered by National Collective Bargaining Agreements and falls within the scope of the relevant protections. In 2024, 100% of the Company's employees are all operating in Italy and are covered by workers' representatives. This figure remains stable over time, with values also unchanged for the years 2023 and 2022. This full coverage testifies to the Company's constant commitment to guaranteeing fair working conditions consistent with the provisions of the relevant national collective bargaining agreements, ensuring the involvement of workers through structured forms of representation and social dialogue.

4.3 Occupational Health and Safety

SUSA believes that the attention to **health and safety** requirements in its activities, together with ethical and social commitment achieved through constant dedication in every phase of the business process, is the key to adequately meet the needs of customers and the community with which it interacts daily.

To this end, in 2023 the Health and Safety Policy updated and published in 2022 continued to be implemented. Besides declaring the commitment of the organization towards reducing risk and continuously improving safety standards, the policy states the following objectives:

- consistent compliance with laws and regulations in force concerning health and safety in the workplace;
- operational efficiency of processes with a preventive approach;
- continuous improvement and accident prevention.

The Company complies with the UNI INAIL 2001 guidelines and is implementing a **process aimed at obtaining ISO 45001 certification**, which is expected to be achieved by December 2025. To support this, SUSA has already structured a **Health and Safety Management System**, which covers all internal and external workers and outlines a specific structure for each branch, appointing the occupational health and safety manager and related emergency teams.

The Company also carries out a **periodic punctual assessment** of Health and Safety risks appropriately illustrated in the Risk Assessment Document (DVR), the last revision of which dates back to June 2024. The DVRs and Emergency Plans for each individual structure, as well as for the headquarters, are therefore analyzed and periodically reviewed in line with the results of the hazard analysis and by means of the risk matrix. Particular attention is paid to the management of interference risks, linked to the different types of activities commissioned in the various operating sites. In this regard, the Single Interference Risk Assessment Document (DUVRI) is constantly updated and, during 2024, a project was launched for the creation of specific DUVRI for companies operating in several branches, i.e. centralized maintenance workers, food and beverage supply companies. Finally, the related Traffic Plan specifically designed to prevent investment risk is also kept active and updated.

The most impactful risks, concerning the protection of worker health across the entire processes, are mainly identified in ergonomic risks, manual handling of loads, handling of chemicals, collision/crushing, road accidents, and fire. Health surveillance was further strengthened in 2024, with a proposal for a health protocol shared between the competent doctors and the provision of a single health report starting from 2025, useful for the overall statistical analysis of information on workers' health.

SUSA promotes and implements **training and training programs for employees** at all levels of the Company, for all direct personnel and for those who work on behalf of the Company, with the goal of spreading the Safety Policy and providing the necessary skills to prevent accidents. These programs are designed to raise awareness among employees about their responsibilities and the importance of operating in compliance with current legislation and internal procedures. The management of issues related to Health and Safety is assigned to each employee in relation to their role, the functions performed, and the tasks assigned. A safety training plan accounting for the needs of the entire organization (supervisors, RLS, emergency teams, etc.) is drawn up annually. The plan includes both training and refresher courses, aligned with the evolution of risks or the emergence of new ones, in accordance with Article 37 of Legislative Decree 81/08.

In 2024, **more than 700 hours of training** were provided, mainly funded by **EBILOG**. These focused on mandatory safety training and were coordinated by the Safety Office in collaboration with the **Company's HSE Manager**. For 2025, a training plan that provides further interventions on first aid, an update for supervisors and specific training for workers, has already been defined.

Although SUSA does not directly provide training to non-employee workers, the firm requires and annually verifies, as part of the technical-professional suitability procedures, the documentation certifying that safety training has been carried out by third-party companies involved in the handling of goods.

The company's goal is to have "zero accidents" with a rate of absenteeism due to illness at the lower limit in a comparative benchmark between companies in the same sector. For this reason, among the most significant indicators in the field of Health and Safety at Work, the trend of accident performance related to its workers is monitored.

In 2024, a total of 25 accidents were recorded, all without serious consequences³. Only 2 of these accidents involved employees, while the remaining 23 cases involved supplier workers.

Work-related injuries	2024	2023	2022
Number of recordable work-related injuries for employees	2	1	0
of which high consequences	0	0	0
of which fatalities	0	0	0
Number of recordable work-related injuries for supplier workers	23	29	27
of which serious injuries*	0	1	1
of which fatalities	0	0	1
Rate of work-related injuries for employees**	2.40	1.29	0
Rate of high-consequences work-related injuries	0	0	0
Rate of fatalities as a result of work-related injuries	0	0	0

*Following an improvement process of the reporting system and in order to ensure data comparability, the figures for 2022 and 2023 have been restated compared to those published in the previous Sustainability Report.

**The rate of recordable work-related injuries was calculated as the ratio between the total number of injuries and the total hours worked by employees (834,144.72 in 2024, 777,748.57 in 2023 and 750,336.38 in 2022 respectively) using a multiplexing factor of 1,000,000. The rate of recordable injuries for the supplier workers could not be calculated, because SUSA has not implemented a monitoring of hours worked.

Table 18: Injuries at work (GRI 403-9)

In 2024 **no cases of occupational illness were recorded** among either employees or external workers, in line with 2023, while in 2022 only one case of occupational illness was recorded, caused by biomechanical overload of the upper limbs.

³ An accident with serious consequences is defined as an accident at work that leads to a death or injury from which the worker cannot recover, does not recover, or is unrealistic to expect that he or she will fully recover by returning to the state of health prior to the accident within 6 months.

Lastly, to support the well-being and health of workers, SUSA continues the agreement signed with **UNISALUTE** also for the 2024, which allows all employees to access health check-up and prevention paths.

4.4 Connection with the territory

SUSA is strongly linked to the territories in which it operates and is aware of the impacts it can have on them, also in terms of economic and social development. The Society operates with full respect for local communities and supports numerous initiatives of cultural and social value. Moreover, participation in associations is the most suitable and effective instrument for the representation of legitimate business interests. For this reason, SUSA is a member of the Perugia Industrial Association and Emilia Area Centro Industrial Association.

SUSA and sports

SUSA continues to believe in supporting local sports. During 2024, it renewed its commitment by sponsoring numerous sports bodies and associations:

- **Testi Cicli:** Amateur Sports Association that manages cyclists athletes, offering the possibility to pursue both on the road cycling and Mountain Bike;
- **BellSpeed:** a company supplying racing cars for various Italian and international championships;
- **SIR Safety Volley Perugia:** Men's volleyball team active in the Superleague;
- **Associazione Polisportiva Dilettantistica di Corciano,** organization dedicated to the promotion of various sports practices in the territory;
- **C.A.M.E.P. (Perugian Vintage Car and Motorcycle Club.):** cultural and sport association dedicated to the promotion of historic motoring, through events, rallies and educational activities related to the history and passion for vintage vehicles;
- **Ventinella A.S.D.:** football club active in the Umbria League of Excellence;



- **AIMTES** (Italian Association of Sport Masseurs and Sport Therapists), a trade association based in Todi aimed at protecting, promoting and representing the interests of sports masseurs and sports therapists.



Cultural and social partnership

During 2024, SUSA continued to contribute to various cultural and social initiatives.

Festival dei Due Mondi

In 2024, SUSA continued supporting the “*Festival dei Due Mondi*”, one of the leading events in Europe centering on live performances, which has been taking place annually in Spoleto since 1958.



Art Bonus - Restoration of the Two Towers of Bologna

SUSA has joined the restoration project of the Two Towers of Bologna – the *Garisenda* and the *Torre degli Asinelli* – promoted by the Municipality of Bologna through the Art Bonus program, with the aim of preserving and enhancing the city's architectural heritage.

"Educazione e sicurezza stradale" project – Rotary Club Perugino Trasimeno

In 2024, SUSA supported the “*Educazione e sicurezza stradale*” project, promoted by the Rotary Club Perugia Trasimeno in collaboration with the Galeazzo Alessi Scientific High School in Perugia and local law enforcement. The initiative, aimed at high school students, aimed to promote greater awareness of the risks associated with driving, through training meetings with experts, testimonies and educational moments focused on compliance with road rules and the prevention of accidents, in particular those caused by alcohol abuse, drugs, improper use of mobile phones and distracted driving.





ALBA Onlus – Education for the children of Congo

In 2024, SUSA highlighted its commitment to international solidarity by supporting ALBA Onlus (Lay Association of African Children). The association works to guarantee the right to education to thousands of children through the construction and management of schools, access to adequate nutrition, basic health care and sports activities.

AVIS – Italian Blood Volunteers Association

In 2024 SUSA actively participated in **the Donor Festival** organized by the Municipal AVIS of Corciano, now in its twentieth edition.



Sorrisi all'orizzonte



In 2024 SUSA supported the association "Sorrisi all'orizzonte" on the occasion of the charity evening "**Questi sorrisi sono uno spettacolo**", held in Folignano. The proceeds were donated to the pediatrics department of the Foligno Hospital, to the DCA Center in Todi and to the AISM section of Foligno, in support of realities committed to social and health.

Other partnership

During 2024, SUSA also supported the **Santa Lucia Association**, the **General Custody of the Sacred Convent of St. Francis** and the **Seraphic Institute of Assisi**, an organization that offers rehabilitation, psychoeducation and social and healthcare services to children and young adults with disabilities. The contribution was allocated in particular to the "**Progetto #InAiuto**", aimed at guaranteeing concrete support to families facing situations of fragility, at filling the gaps in the welfare system and at ensuring adequate care quickly. Through this initiative, SUSA confirms its commitment to supporting local communities and promoting a sustainable and supportive community.

5. Commitment to the environment

As stated in the **Company's Environment Policy**, SUSA believes that the protection and improvement of the environment are both components of the future and competitiveness of its services.

To minimize the impacts of the Organization on the surrounding environment, the following **strategic targets** have been outlined:



Figure 11: Environmental targets

A first step toward achieving these objectives is the maintenance of **the ISO 14001 certified Environmental Management System**. Such a system assumes a central role, being not only a management tool of environmental complexity and of internal and external security to the activities of the company, but also a means to transform environmental constraints into business opportunities, to reduce costs and to save resources.

5.1 Waste management

SUSA assigns a central role to circular economy. In fact, among the planned commitments of the Firm are the reduction of waste production, an increase in the quantities of waste sent for recycling, and the increasingly widespread use of recyclable materials and low environmental impact equipment.

Concerning waste, this is managed based on the procedures outlined by the **Environmental Management System, ISO 14001 certified**, and is divided into:

- **solid urban waste (RSU) and similar waste**, produced in warehouses located throughout Italy, managed by the relevant municipal entity or the interport, for which it is not possible to monitor the quantities produced;

- **special waste for logistic activities**, divided into hazardous and non-hazardous, which include paper, plastic, wood, and mixed materials. The data related to this category of waste is managed at the branch level, except for the branches in Rome, Padua, Ancona, Udine, and Pisa, where non-hazardous waste is collected by municipal entities. Specifically, each type of waste is sorted within designated facilities and subsequently stored in containers, awaiting collection by qualified and authorised operators.

The following table details the weight of waste produced by SUSA by category, expressed in tons.

Waste composition	Unit	Total waste generated								
		2024			2023			2022		
		Products	Recycled	Landfill/ disposal	Products	Recycled	Landfill/ until	Products	Recycled	Landfill/ disposal
Total non-hazardous	ton	1,475	1,475	-	1,545	1,545	-	1,955	1,955	-
Paper, cardboard	ton	207	208	-	220	220	-	256	256	-
Plastic	ton	21	21	-	32	32	-	27	27	-
Wood	ton	681	681	-	721	721	-	1,048	1,048	-
Mixed	ton	463	463	-	430	430	-	537	537	-
Other types of non-hazardous waste	ton	102	102	-	142	142	-	87	87	-
Total dangerous	ton	34	31	3	43	37	7	21	15	7
Total	ton	1,509	1,506	3	1,588	1,582	7	1,977	1,970	7

Table 19: Total waste generated (GRI 306-3, 306-4 and 306-5)

In 2024, SUSA generated about **1,509 tons of waste⁴**, of which only about **3% is hazardous waste**. The latter is produced only in case of accidental events such as oil spills, paints, liquids in general and solids. As far as disposal and recycling are concerned, **99.8% of the waste produced was recycled**, of which 1,475 tons of non-hazardous waste and 31 tons of hazardous waste, while the remaining **0.2%, consisting of hazardous waste**, was destined for disposal⁵.

In detail, the production of waste mainly concerned wood (45%), mixed materials (31%) and paper and cardboard (14%). Wood represents the category with the greatest weight on total waste, while plastic represents the category affected by the greatest decrease in waste produced, down **34% compared to 2023**.

In 2024, there is a **5% reduction** in the total amount of **waste generated** compared to the previous year, a result that reflects SUSA's constant commitment to responsible material management. This goal has been possible thanks **to the adoption of policies aimed at monitoring**

⁴ This total quantity does not account for the waste generated by the logistics activities of the Ancona, Padova, Udine, Pisa and Rome branches, as the removal is entrusted directly to a company entrusted by the local municipal authority.

⁵ As regards the disposal of non-hazardous waste, the Company does not have the details of the method of disposal.

and **reducing the materials used**, supported by a quarterly control of the quantities produced, which allows a timely and continuous updating of the data. To support these actions, **specific training courses** have also been activated for employees, with the aim of promoting proper management of hazardous waste at branches, in line with the provisions of the RENTRI system (National Electronic Register for Waste Traceability).

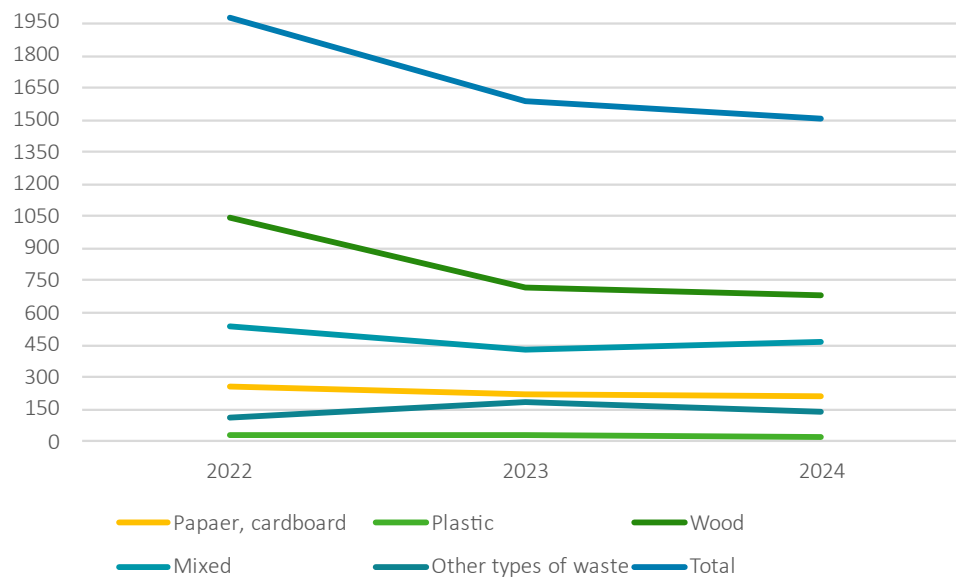


Figure 12: Trend of waste produced expressed in tons and broken down by category (2022-2024)

5.2 Energy consumption and emissions

In line with the commitments made, SUSA decided to continue its **emissions monitoring and reporting** journey. The main change relating to 2024 concerns the measurement and reporting of **indirect Scope 3 emissions**, confirming the increasingly comprehensive and responsible approach adopted by SUSA towards environmental impact management.

The main types of **energy consumption** attributable to the Company concern the purchase of electricity from the grid, self-production and fuel consumption to power the company fleet.

In 2024, SUSA recorded a 2% increase in overall **energy consumption** compared to the previous year, mainly attributable to the 4% increase in electricity consumption purchased from the grid. This increase is due to the opening of the branch in Carpi (MO), the reactivation of the old branch in Corciano (PG) and the increase in goods handled.

Total energy consumption within the organization						
Energy	2024		2023		2022	
Unit	GJ	MWh	GJ	MWh	GJ	MWh
Not renewable fuel consumed, of which:	13,068	3,630	13,050	3,625	13,204	3,668
Natural gas	2,068	574	2,246	624	2,593	720
LPG	145	40	74	21	106	29
Automotive Diesel	10,395	2,888	10,424	2,896	10,346	2,874
Automotive gasoline	460	128	306	85	158	44
Total electricity consumed, of which:	19,868	5,519	19,143	5,317	20,292	5,637
Purchased	18,361	5,100	17,747	4,930	19,008	5,280
<i>from renewable sources</i>	3,402	945	3,768	1,047	0	0
Self-produced	1,367	380	1,245	346	1,140	317
<i>from renewable sources</i>	1,367	380	1,245	346	1,140	317
District heating	140	39	151	42	144	40
<i>from renewable sources</i>	140	39	151	42	144	40
Total energy consumption	32,936	9,149	32,193	8,942	33,495	9,304
Electricity generated and sold/returned to the grid						
produced from renewable forces	1,635	454	1,779	494	1,810	503
<i>from renewable sources</i>	1,635	454	1,779	494	1,810	503

Table 20: Energy consumption within the organization (GRI 302-1)

The share of self-consumption of electricity, equal to approximately **1,367 GJ** in 2024, is guaranteed by the production of **photovoltaic plants owned** by SUSA, installed in 6 operating branches, with the aim of contributing to the production of clean energy and the reduction of greenhouse gas emissions. No new photovoltaic systems were activated during 2024, however two 99 kW systems were installed at the Carpi and Bologna branches, whose connection to the grid is scheduled for January 2025. As already stated, SUSA continues to pursue the goal of **maximizing** the self-production of electricity from **renewable sources** through new installations of additional photovoltaic plants and, where this is not possible, to favor the use of energy from external renewable sources.

Furthermore, in 2024 the **monitoring of the energy efficiency** of gas heating systems continued, with the aim of promptly identifying any inefficiencies and planning targeted maintenance or replacement of equipment. Relamping interventions aimed at modernizing internal and external lighting at the company's premises also continued, as is the case of the Frosinone branch.

Based on these consumption patterns, SUSA calculates - using the GHG Protocol guidelines – and reports:

- **"Scope 1" Direct emissions** representing emissions from direct combustion associated with the use of fossil fuels, such as fuels from company cars and fuels used for space heating;
- **"Scope 2" emissions**, i.e. indirect emissions related to the production of the electricity consumed;
- **"Scope 3" emissions**, which include all other emissions generated along the company's value chain.

Regarding the carbon footprint, SUSA in 2024 recorded a total emission of **929 tons of CO₂eq** from the use of fossil fuels (Scope 1), a **slight increase** compared to the previous year (+0.4%), and a total of **1,576 tons of CO₂eq** from the **purchase of electricity** (Scope 2- Location Based), which slightly increase (+3.4%) compared to 2023. In addition, **51,443 tons of CO₂eq** were generated from freight transport services (**Scope 3 – Category 1 “Purchased goods and services”**).

Starting in 2024, SUSA began calculating its **Scope 3 emissions**, which refer to indirect emissions generated by sources not directly controlled by the organization but resulting from its activities. To achieve this, SUSA developed - together with a third-party company - a **CO₂ emissions** calculation system for **transport activities** carried out on behalf of its clients, using a methodology based on the principles of the **GLEC Framework** (Global Logistics Emissions Council) and the **ISO 14064 standard**.

This procedure involves the **systematic collection of data** such as transport activities, planned distances, and the weight of each shipment - recorded on every single delivery note - for all road transport operations within the Company's network.

To ensure **consistency and data compatibility**, the methodology applies standardized calculation methods, grouped into different “Transportation Operation Categories” (TOCs). This allows emissions to be compared across the various services offered by SUSA, such as distribution, pick-ups, and linehaul transport.

Direct and indirect GHG emissions of the organization				
GHG emissions	U.d.m.	2024	2023	2022
Direct GHG emissions - scope 1 of which*:	tCO ₂ eq	929	925	930
Automotive Diesel	tCO ₂ eq	122	131	151
Automotive gasoline	tCO ₂ eq	10	5	7
LPG for heating	tCO ₂ eq	34	22	12
Natural gas	tCO ₂ eq	764	766	761
Energy indirect GHG emissions scope 2 - Location based**	tCO ₂ eq	1,576	1,524	1,380
Energy indirect GHG emissions scope 2 - Market based ***	tCO ₂ eq	2,080	1,944	2,413
Indirect GHG emissions - scope 3 of which****:	tCO ₂ eq	51,443	n.d	n.d
Cat 1 – Purchased goods and services	tCO ₂ eq	51,443	n.d	n.d
Total carbon footprint (scope 1+ scope 2 - Location based)	tCO ₂ eq	2,505	2,449	2,310
Total carbon footprint (scope 1+ scope 2 - Market based)	tCO ₂ eq	3,009	2,869	3,343

* Source: Table of national standard parameters 2024 - Ministry of Environment.

** Source: ISPRA 2024- atmospheric emission factors of greenhouse gases.

***Source: AIB residual Mix 2024.

****Scope 3 indirect CO₂ emissions are reported for the first time in 2024, and data for the 2022–2023 two-year period are not available. The estimate was based on a detailed calculation of emissions for the first quarter of 2024, which was then extrapolated to the full year using information on the weight of goods shipped.

Table 21: Direct and indirect emissions by the organization (GRI 305-1, 305-2 and 305-3)

By monitoring energy consumption and emissions generated by SUSA's activities - specifically through the comparison between the total energy consumed and the carbon footprint compared to the quantity of goods shipped - it emerges that in 2024 **both energy and emission intensity remained unchanged** compared to the previous⁶ year. This result, achieved despite an increase in the quantities of goods shipped, highlights the success of the measures taken to limit the environmental impact.

Energy intensity				
	Unit	2024	2023	2022
Quantity of goods transported	t	920,965	897,078	914,208
Total energy consumption	GJ	32,936.04	32,192.74	33,495.00
Energy intensity (based on quantities transferred)	GJ/t	35.76	35.89	36.64

Table 22: Energy intensity (GRI 302-3)

Emission intensity (scope 1 + scope 2 "Location based")				
	Unit	2024	2023	2022
Quantity of goods transported	t	920,965	897,078	914,208
Emissions (scope 1 + scope 2 LB)	tCO ₂	2,505	2,449	2,310
Emission intensity (based on quantities transferred)	tCO ₂ /t	2.72	2.73	2.53

Table 22: Emission intensity (GRI 305-4)

⁶ A multiplication factor of 1,000 was used for the calculation of the energy and emission intensity.

6. Our value chain

6.1 Suppliers

To ensure and maintain a **high-quality standard for its services** related to shipping, logistics and transport, SUSA collaborates with several supplying companies. Suppliers can be divided into **three macro-categories** based the services provided:

- **handling services providers**, responsible for the handling of goods, with whom a contract is signed;
- **transport suppliers**, which operate both primary, long-range and distribution services, where transport is carried out from a single branch to the final recipient. For this type of activity, a transport contract (sub-carriers) is signed;
- **suppliers of other types of services**, mainly local companies that supply goods and materials necessary for the organization's activities.

In 2024, as in the previous two-year period, SUSA **exclusively relied on local suppliers**⁷, accounting for **100% of the expenditure**. The detail of the percentage of expenditure in relation to the various categories of services and goods purchased is show in the table below.

Proportion of expenditures on local suppliers			
Category of services and goods	2024	2023	2022
Distribution of goods and transfers: operating expenses for distribution of goods and transfer between branches	53%	54%	54%
Major correspondents: operating expenses for the distribution of the goods entrusted	7%	6%	6%
Logistics and branches: costs related to the handling of goods in warehouses	15%	16%	16%
Real estate and rentals	5%	4%	4%
Ordinary and extraordinary maintenance of buildings	1%	1%	1%
Staff costs: wages and salaries	14%	13%	13%
General costs: business costs, hardware & software, bank charges, professional fees, training and development	1%	2%	2%
Utilities: electricity, gas, water and telephone	1%	1%	1%
Goods and consumables: stationery (hand wash, paper), heat-shrink, paper, tape and labels	0%	1%	1%
Vehicle management: purchase, repair, service and spare parts	3%	2%	2%
Total	100%	100%	100%

Table 23: Percentage of expenditure for local suppliers broken down by the various categories of services and goods (GRI 204-1)

⁷ By local we refer to suppliers based in Italy.

For each supplier category there is a **selection and evaluation process** in place, requiring an initial accreditation phase. This phase involves a preventive verification of administrative aspects, aimed at verifying the possession of necessary authorizations and vehicle registration documents.

For handling service providers and transport providers, this **evaluation** also includes a careful **analysis** of the standing of the supplier companies in relation to tax-related matters and their relationship with financial institutions, aspects which keeps being monitored throughout the business relationship. At this stage, the evaluation also focuses on any matters which can provide information around the quality levels which the company can operate at, its reliability, and effective availability of warranties concerning the provision of assistance, timeliness of intervention and coherence between their proposed price and the features mentioned.

Lastly, it is important to mention the **monitoring activities** carried out on the supply, especially on the suppliers of handling services and transport mentioned above. The information concerning these activities is handled digitally within the company system.

Since 2022, SUSA has implemented **The Environmental Procedure (PRA)**. This determined the implementation of the related “Ecodriving”, which expressly states that the vehicles employed by transport suppliers must comply with the “territorial” EEC and, at a minimum, with the EC “Euro 4” Directive. This PRA is entrusted to transporters during the contractual stipulation and is referenced in the transport DUVRI and published on the dedicated page of the company website. The primary objective is to provide a quality service, limiting the risks related to the work activity and the emissions produced by defining the correct behavior to be followed by the transporter.

In 2024, in line with the previous two-year, **100%** of operating suppliers⁸ were screened using environmental criteria.

Environmental assessment of new suppliers

	2024	2023	2022
Total of new suppliers	136	149	109
New suppliers evaluated according to environmental criteria	136	149	109
Percentage of new suppliers that have been evaluated by environmental criteria	100%	100%	100%

Table 24: Number and percentage of new suppliers that were screened using environmental criteria (GRI 308-1)

⁸ For the calculation of new suppliers assessed according to environmental criteria, only suppliers who carry out operational activities were considered, i.e. suppliers who deal with the transport of goods, waste disposal and cleaning of company premises, since they have a greater impact both economically and environmentally. This type of supplier makes up about 33% of the new suppliers in 2024, 39% in 2023 and 32% of those selected in 2022.

SUSA has decided to develop the initiatives necessary to promote corporate social responsibility through the adoption of the Ethics Code. Each supplier is therefore required to learn and comply with the precepts contained in the said document.

Specifically, suppliers are bound to:

- **comply with the laws and regulations** and any codes of self-regulation adopted, with particular reference to environmental and health and safety aspects at work;
- **provide clear, complete, truthful and correct information** in the negotiation and establishment of contractual relations and to refrain from making offers that are inconsistent with its technical, commercial and financial capabilities or inconsistent with normal market conditions;
- **do not disclose the confidential information of SUSA**, which they may become aware of within the scope of the contractual relationship, and refrain from any conduct that may harm the dignity and reputation of SUSA or impair the conduct of its activities;
- **agree**, where required, **to carry out audits**, inspections and site visits at its premises and/or operational units to verify the requirements within the selection and allocation processes for the awarding of supplies;
- **refrain from offering, giving, promising, accepting or receiving money or other utilities or benefits** in relationships with SUSA employees in order to gain undue benefit in the allocation of supplies;
- **report to the Company any violation** or suspected violation of this Code, committed by anyone, of whom they become aware.

SUSA is aware that to address the challenges of sustainability and emission reduction in the transport chain, the fleet of carriers **must be renewed**. To date, the Company renews its commitment **by favoring means of transport with increasingly higher “Euro” classes and with reduced emissions based on technological developments**. SUSA will act according to the overall indications which will be provided by governments and institutions, as the guidelines relating to whether pure electrification or electrification mediated by an energy carrier, typically hydrogen, is to be pursued, have not yet been clarified.

6.2 Clients

SUSA's main business is the **transport of goods by road on behalf of third parties** at both national and international levels, as well as **the management of logistic platforms**. The overall goal is to achieve and maintain a high level of service, thus fostering customer loyalty and long-term customer relationships that not only can ensure customer satisfaction, but also promote a solid corporate foundation in the long-term. This commitment is also defined within the Quality Policy, the respect of which is attested by the decade-long ISO 9001 certification.

Given the type of activities carried out by SUSA, the term "customer" takes on a dual meaning: not only does it define a customer who entrusts us with their goods, but also any operator who performs activities within this process.

SUSA's task is based on understanding his customers' different needs to build a functional and organized system that can effectively and quickly respond to their requests. This result is achieved through **the wide network of distribution and logistics centers**, supported by an always up-to-date computer system. This enables meeting the demands of many companies belonging to different sectors, such as Industry, Consumer & Retail and Automotive.

Customer satisfaction is not only conveyed through the offer of diversified services, but also through the possibility of using a **customer care system** able to solve any urgent problems or provide the information requested. The system also allows to actively control and verify SUSA's operation. Thanks to the Company's careful analysis, during 2023, as for the 2021-2022 two-year period, there have been no cases of non-compliance with regulations or self-regulation codes related to the impact on health and safety of product and services.

SUSA strongly values the adoption and implementation of **effective security systems to defend corporate information heritage and prevent data breaches**. The Company, therefore, strives to guarantee the confidentiality of data and information; currently, access to management systems is authorized only by using a private network and the data is not managed via cloud-based systems. Moreover, to increase the security of corporate information systems and prevent potential cyber-attacks, external consulting by an expert was sought for the implementation of a more sophisticated protection system. In 2023, in line with the 2021-2022 two-year period, there were no substantiated complaints concerning breaches of customer privacy and loss of their data.

6.2.1 Quality of service

As a testament to the continuous desire for growth and improvement, each year the Company invests time and resources into certifying the quality of the service offered, managing the fleet effectively and optimizing the logistic processes of its centers.



Since **1999** SUSA has been **ISO 9001 certified** to attest to its **quality system** and the excellence of internal management processes.

Since **2005** SUSA has also obtained **ISO 14001** certification, demonstrating its commitment to a low-impact **Environmental Management System**.

Speed and reliability are the two principles that guide SUSA's business. In order to ensure that these principles are respected, the Company organizes logistics and plans shipments for every

part of Italy and Europe in the shortest possible time. This is possible thanks to the widespread presence of the distribution centers throughout **the national territory** and the ability to keep **the loading and sorting system active 24 hours a day**.

SUSA relies on a fleet of over **900 vehicles**, constantly reviewed and checked for maximum safety. 90% of vehicles have tail lifts, making loading and unloading operations **simpler, safer, and faster**. Moreover, having vehicles of various dimensions allows adapting to the load and specific characteristics of the delivery location, customizing the service.



Furthermore, with a view to improving quality of service, SUSA has been engaged for several years in an investment plan aimed at increasing the number of branches (so-called **“network capillarization”**). The objective of this investment is that to increase proximity to customers, to increase the time slots available for delivery and for collection of the goods to be shipped.

Technological evolution is at the core of the Organization’s continuous development and a fundamental driver to ensure the reliability and traceability of each service offered. For this reason, SUSA uses **advanced** and always **up-to-date computer systems that can accurately track every movement of goods and monitor compliance with operating** procedures, timings and methods of dispatch, both during the storage process and the logistics management, as well as during transportation. Each employee is equipped with radio frequency **barcode readers** for warehouse control and handhelds devices for **real-time data transmission**.

SUSA's commitment is concretely shown by the development of an advanced delivery monitoring process, aimed at ensuring **more reliable delivery times** and at **significantly improving the overall quality of the service** provided. During 2024, SUSA implemented an **innovative system** capable of accurately forecasting the logistics times required for the shipment of goods, from the originating branch to the last-mile branch⁹.

This system represents a significant step forward, as it reduces uncertainty and enables the Company to provide its customers with **realistic and transparent delivery timelines**. At the same time, to further enhance the accuracy of these forecasts, the Company launched a detailed mapping initiative of the locations served. This activity allows for a more precise **identification of delivery time windows to the final customer**, thereby optimizing the entire distribution chain.

⁹ The term "last-mile branch" generally refers to a logistics facility located close to the end customer, used to manage the final phase of the distribution of goods: the last mile, i.e. the final stretch of transport – for example, from the local logistics center to the customer's doorstep.

The benefits of these innovations are many: first, the ability to provide **accurate and up-to-date information** greatly improves transparency towards customers, strengthening trust and satisfaction. Furthermore, continuous performance monitoring enables SUSA to **promptly address any inefficiencies**, ensuring ongoing improvement of operational processes. This proactive approach supports a more accurate planning of service evolution and contributes to gradually raising the overall service quality, consolidating SUSA's position as a reliable and innovative partner in the logistics sector.

7. GRI content Index

Statement of Use	SUSA S.p.A. has reported the information cited in this GRI table of contents for the period 01/01/2024-31/12/2024 in accordance with the GRI Standards.
Used GRI 1	GRI 1 - Fundamental Principles - 2021 version

GRI Standard	Disclosure	Page	Omission		
			Requirements omitted	Reason	Explanation
GRI 2 – General Information					
2-1	Organisational details	Pag. 5			
2-2	Entities included in the organization’s sustainability reporting	Pag. 5			
2-3	Reporting period, frequency and contact point	Pag. 5; 61			
2-4	Activities, value chain and other business relationships	Pag. 5			
2-5	External Assurance	This document is not subject to Assurance.			
2-6	Activities, value chain and other	Pag. 8-13 46-51			

	business relationships				
2-7	Employees	Pag. 25-26			
2-8	Workers who are not employees	Pag. 28			
2-9	Governance structure and composition	Pag. 16-20			
2-10	Nomination and selection of the highest governance body	Pag. 16			
2-11	Chair of the highest governance body	Pag. 16			
2-12	Role of the highest governance body in overseeing the management of impacts	Pag. 17			
2-13	Delegation of responsibility for managing impacts	Pag. 17			
2-14	Role of the highest governance body in sustainability reporting	Pag. 5; 17			
2-15	Conflicts of interest	Pag. 16			
2-16	Communication of critical concerns	Pag. 24			

2-17	Collective knowledge of the highest governance body	Pag. 17-18			
2-18	Evaluation of the performance of the highest governance body	Pag. 17-18; 23-24			
2-19	Remuneration policies	Omission	a. b.	Information not available	Currently, SUSA does not have defined procedures or Corporate Compensation policies of the highest governing body and other executives.
2-20	Process to determine remuneration	Omission	a. b.	Information not available	Currently, SUSA does not have a payroll determination procedure.
2-21	Annual total compensation ratio	Pag. 29			
2-22	Statement on sustainable development strategy	Pag. 2-3			
2-23	Policy commitments	Pag. 21-22			
2-24	Embedding policy commitments	Pag. 16-21			

2-25	Processes to remediate negative impacts	Pag. 24			
2-26	Mechanisms for seeking advice and raising concerns	Pag. 24			
2-27	Compliance with laws and regulations	Pag. 25			
2-28	Membership associations	Pag. 38			
2-29	Approach to stakeholder engagement	Pag. 14-15			
2-30	Collective bargaining agreements	Pag. 35			
Material topics					
GRI 3 – Material topics					
3-1	Process to determine material topics	Pag. 6-7			
3-2	List of material topics	Pag. 6-7			
Topic: Corporate governance and ethics					
3-3	Management of material topics	Pag. 16-25			
205-3	Confirmed incidents of corruption and actions taken	Pag. 25			

206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Pag. 25			
Topic: Waste management					
3-3	Management of material topics	Pag. 41-43			
306-1	Waste generation and significant waste-related impacts	Pag. 41-43			
306-2	Management of significant waste-related impacts	Pag. 41-43			
306-3	Waste generated	Pag. 42			
306-4	Waste diverted from disposal	Pag. 42			
306-5	Waste directed to disposal	Pag. 42			
Topic: Climate change and pollution					
3-3	Management of material topics	Pag. 43-46			
302-1	Energy consumption within the organization	Pag. 44			
302-3	Energy intensity	Pag. 46			
305-1	Direct (Scope 1) GHG Emissions	Pag. 45			

305-2	Energy indirect (Scope 2) GHG emissions	Pag. 45			
305-3	Other indirect (Scope 3) GHG emissions	Pag. 45			
305-4	GHG Emissions intensity	Pag. 46			
Topic: Employee well-being					
3-3	Management of material topics	Pag. 26-35			
401-1	New employee hires and employee turnover	Pag. 30			
401-3	Parental leave	Pag. 33-34			
Topic: Fair and inclusive workplace					
3-3	Management of material topics	Pag. 26-35			
405-1	Diversity of governance bodies and employees	Pag. 27-28			
405-2	Ratio of basic salary and remuneration of women to men	Pag. 35			
Topic: Skills development					
3-3	Management of material topics	Pag. 31-35			

404-1	Average hours of training per year per employee	Pag. 32 Omission	a.	Incomplete information	The indicator has been partially reported, given that SUSA does not currently have a monitoring system for the required data. It is therefore expected to complete the information in the coming years.
Topic: Occupational health and safety					
3-3	Management of material topics	Pag. 35-38			
403-1	Occupational health and safety management system	Pag. 35-36			
403-2	Hazard identification, risk assessment, and incident investigation	Pag. 36			
403-3	Occupational health services	Pag. 38			
403-4	Worker participation, consultation and communication on occupational health and safety	Pag. 36			

403-5	Worker training on occupational health and safety	Pag. 36-37			
403-6	Promotion of worker health	Pag. 36-38			
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Pag. 36-38			
403-8	Workers covered by an occupational health and safety management system	Pag. 36			
403-9	Work-related injuries	Pag. 37			
403-10	Work-related ill health	Pag. 37			
Topic: Protection of human rights					
3-3	Management of material topics	Pag. 31-35			
406-1	Incidents of discrimination and corrective actions taken	Pag. 34			
Topic: Contribution to community development					
3-3	Management of material topics	Pag. 9-10			

201-1	Direct economic value generated and distributed	Pag. 9-10			
Topic: Supply chain management and oversight					
3-3	Management of material topics	Pag. 47-49			
204-1	Proportion of spending on local suppliers	Pag. 47			
308-1	New suppliers that were screened using environmental criteria	Pag. 48			
Topic: Cybersecurity and data privacy					
3-3	Management of material topics	Pag. 49-50			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Pag. 50			
Topic: Customer satisfaction					
3-3	Management of material topics	Pag. 49-52			
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services impacts	Pag. 50			

	of products and services				
Topic: Sustainable mobility					
3-3	Management of material topics	Pag. 50-52			
Topic: Innovation					
3-3	Management of material topics	Pag. 50-52			

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